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RULES

FOR THE

GUIDANCE OF OFFICERS

ENGAGED IN

THE ADMINISTRATION

OF THE

REVENUE DEPARTMENT

IN THE

LOWER PROVINCES OF BENGAL.

2162

VOL. I.

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Rules for the guidance of Officers Engaged in the Admn of the Revenue Deptt. in the Lower Provinces of Bengal vol I

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PREFACE.

THE edition of the Board's Rules which was published in 1866 having undergone numerous corrections and additions, it has become necessary to issue a revised edition. An attempt has been made to bring together in this volume, in the form of rules, the substance of all general orders and circulars (other than those of transient interest) which have been from time to time separately notified. In so doing, verbal and formal alterations have been made, but no rules have been introduced of which the substance has not already been separately issued in some other form.

Chapter I (Budget, and Miscellaneous Treasury, Rules) has been entirely recast in consultation with the Accountant-General of Bengal, and several circulars and other orders of the Accounts Department have been introduced into this chapter.

The revised rules for land acquisition and land registration and excise, recently issued by the Board, have been included in their proper places in this volume.

It has been found necessary to renumber some of the registers prescribed by the Board's Rules. But for facility of reference the new numbers, wherever cited, are followed by the old numbers, entered within brackets.

The chapter upon the Rent Laws (chapter XVI in the old edition) has not been reprinted in the present edition of the Board's Rules, as Act VIII (B.C.) of 1869 has transferred the trial of rent suits throughout the greater part of Bengal to the civil courts; while even in those districts in which Act X of 1859 is still in force the rules, as originally framed by the Board, have been

to a great extent superseded by judicial decisions or more recent general laws. On matters to which the old rules still apply, officers in districts where the disposal of rent suits lies with the revenue courts can consult the old edition.

With this exception, so far as the chapters now republished are concerned, the old edition of the Board's Rules will from this date be superseded, and should no longer be quoted.

In consequence of the new edition of the rules being very bulky, it has been determined to issue it in two volumes. The first volume is now circulated. The second volume will issue as soon as possible. The index to the entire work will be bound with volume II.

Officers are requested to enter in their proper places all corrections and additions which may be notified hereafter.

BOARD OF REVENUE, L P.,
The 1*st February* 1878.

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ADDENDA AND ERRATA.

Page 10.—Add after clause 16:—"16(*a*).—In column 3 of the register for notes of other circles, the name of the circle to which a note belongs shall be entered."

Page 15, clause 19, line 6.—For "treasury," read "treasure."

Page 27, Section XII.—The following has been added as clause 12(*a*). (*Vide* circular order 3-12-77.)

"12(*a*)—Silver should be freely given in exchange for legal tender copper coin in parcels of the nominal value of not less than two rupees at all Government treasuries and sub-treasuries. Care must be taken not to receive at any treasury, sub-treasury, or currency office, any copper coin that is not a legal tender under the Indian Coinage Act, 1870."

Page 42, Section VIII.—The following has been substituted for clause 13:—

13. The Government has sanctioned the following travelling allowances for ministerial and menial officers required to travel on duty by rail:—

(*a*)—*For officers whose service is superior under the Civil Pension Code*—If the officer's salary is not less than Rs. 50, second class fare, otherwise intermediate class fare; or if there be no intermediate class accommodation in the train, third class fare. For officers whose service is inferior under the Civil Pension Code—All officers, third class fare.

(*b*)—If the journey involves the absence of the officer from head-quarters or standing camp for a night, so as to make it necessary for him to carry with him servants and baggage, double the fare to which he would otherwise be entitled may, at the discretion of his superior officer, be granted to him.

(*c*)—An officer entitled to second or intermediate class fare may at his option charge for the journey, in lieu thereof, at the daily rate admissible to him for ordinary journeys, but may not charge railway fare for any day for which he receives daily travelling allowance.

(*d*)—An officer entitled only to third class fare may draw his ordinary daily travelling allowance in addition thereto,

Page 141, Section V.—The following has been added as clause 2(*a*):—

2 (*a*). The registers to be prepared under Act VII (B.C.) of 1876 must be paged and attested by the Collector of the district, or by an Assistant or Deputy Collector; the number of pages in each register being at the same time entered in the handwriting of the Collector, or his Assistant or Deputy, in the last page of the register.

Page 148, Section VIII.—For clause 2, read the following:—

2. All such fees shall be credited to a special sub-head under "Provincial Services, Land Revenue," viz "Fees under the Land Registration Act, VII (B.C.) of 1876." Fines levied under the Act will be credited to "miscellaneous" as fines and forfeitures of revenue courts, and searching and copying fees under section 75 to "Provincial Services" as revenue record-room receipts. Charges incurred under the Act will be merely on account of extra establishment, and will be debited to "4—Land Revenue collections, and Deputy Commissioners', &c., establishments, temporary establishments."

Page 149, clause 6.—For "register 24," read "register 4 (24)."

Page 215, clause 19.—First line, for "rule 15," read "rule 16."

Page 223, clause 9.—After the word "examiners" in line 3, add "and a receipt for the value of the certificate stamp."

Page 248, clause 11.—For "two annas," read "one and a half anna."

Page 253, clause 5, line 18.—For "August last," read "August 1870."

Page 253, clause 8, line 6.—After "Board's Rules," add ("old edition").

Page 261, heading IV.—For "Nos. XLI to XLIII," read "Nos. XLI and XLII," and omit the words "and Income Tax."

Page 277, Section IV.—The following has been inserted as register 12A (36A).

Register (*No.* 12*A* [36*A*]) *of separate accounts opened under section* 70, *Act VII* (B.C.) *of* 1876.

2. Name of applicant and date of application. 3. Name of estate and pergunnah, its number on the roll, and Government revenue. 4. Specification of land of which a proportionate share is held, and amount of Government revenue payable thereon. 5. Specification of share of land in column 4, and proportionate amount of Government revenue. 6. Date of Collector's order sanctioning opening of a separate account with applicant. 7. Signatures of sheristadar and accountant.

Page 285.—Register No. 55.—For "[827]," read "[82]."

Page 285, Section IV.—Substitute the following for Register (No. 6~~2~~ [91]).

"*Register* (*No.* 6~~2~~ [91]) *of preliminary notices and of certificates of demand to be kept in Collectors' Offices under Section* 25 *of Act VII* (B.C.) *of* 1868.

"1. (*a*)—Date of issue of preliminary notice under section 18; (*b*) date of receipt by Collector of notice from officers other than the Collector under section 19. 2. Names of debtors. 3. Address. 4. Nature of demand. 5. Amount of demand. 6. Date of certificate. 7. Section of the Act under which certificate is granted. 8. Number of certificates. 9. Date of satisfaction of the demand."

NOTE.—Every case in which a notice is issued by the Collector under section 18, and every case in which a notice is received by the Collector from another officer under section 19, will be entered in this register, and in this register only, up to final execution and satisfaction of the demand. If the money is paid on receipt of the notice under section 18, only columns 1(*a*) and 2, 3, 4, 5, and 9, will be filled up; columns 6, 7, and 8, will be added when the certificate is made, and will remain blank if it is not made.

Page 295, clause 10.—For "Return 14," read "Return XXXVI."

RULES

OF THE

BOARD OF REVENUE.

CHAPTER I.

Budget, and Miscellaneous Treasury, Rules.

SECTION I.—GENERAL OBJECTS OF THE BUDGET AND AUDIT SYSTEM.

1. THE objects of the budget system are to ascertain, beforehand, the probable requirements of the public service, and the probable resources available to meet them.

2. The Government of India is thus enabled to review and provide for the wants made known to it, and to maintain an effectual check on the subsequent expenditure.

3. For this purpose, every office, in every department, is required to prepare, annually, an estimate of its probable receipts and disbursements during the coming year. This is to be submitted, through the head of each department, to the local Government, and, ultimately, to the Government of India, by which the estimate of charges is finally sanctioned and laid down as the guide for expenditure during the coming year.

SECTION II.—ESTIMATES BY DISTRICT REVENUE OFFICERS.

1. The estimates of the several local officers concerned are drawn up in forms annually furnished by the Accountant-General. In these forms, the receipts and charges under each major head of service are divided into "*minor heads*," and the minor into "*detailed items*."

2. Descriptions of the form of Imperial budget estimate are given in Rule 3 of Accountant-General's circular No. 232, dated 18th July 1871.

3. The estimates of district officers must be submitted to the Commissioners of Revenue by the 20th July of each year, and Commissioners will pass on the district estimates, with their own, to the Board of Revenue, so as to reach their office by the 20th

August at latest. The estimates are to be submitted to the Board in duplicate, one copy being required for record in their office.

4. The estimate of revenue is to be compared with the *actual results* of the past year, and the *sanctioned estimate* of the current year; the estimate of fixed expenditure, with the *sanctioned estimate of the current year* only, and the estimate of fluctuating charges, such as travelling allowances, contingencies, official postage, &c., with the actual expenditure of each of the three years last past—(*vide* Comptroller-General's circular No. 209, dated 5th July 1875, p. 8(d). The *estimated charges* of the current year, under the heads of "Land Revenue," "Excise," "Customs," "Salt," "Stamps," &c., as sanctioned by the Supreme Government, are furnished to each office by the Accountant-General.

5. If the estimated receipts or charges, under any head, exceed, or fall short of, the amounts entered in the column or columns with which the comparison is to be made, by five per cent., a careful explanation of the cause of this anticipated difference must be given, and any orders from which it results, quoted. Any abnormal variation, however, if even less than five per cent. of the sanctioned estimate, should be explained.

6. The explanation should be given on the reverse of each estimate, which is a separate independent document.

7. The revenue and receipts which come under Imperial or Provincial Service heads, estimated to be realized within the year, should appear as the income of the year, and those only.

8. The disbursements which come under Imperial heads, estimated to be paid within the year, should in like manner appear as the expenditure of the year, and those only.

NOTE.—Charges to be paid out of budget grants are those falling due within the official year. For instance: pay and allowance for March fall due in April; the payments out of the grant, therefore, commence with these disbursements, and not with those of April falling due in May.

An establishment or special allowance is sanctioned for a year, and the charges for the last month becomes due when the next year has commenced, and must be taken against the grant of that year; provision should be made accordingly.

9. Both receipts and disbursements should include arrears of past years, estimated to be received or paid within the ensuing year.

10. Any circumstances likely to lead to an increase or decrease of receipts or disbursements under each head must be carefully weighed, and as accurate a calculation as possible of the eventual outturn must then be made. In no case should net receipts or net charges appear in the budget estimates; but the whole of the receipts should be exhibited to credit, and the whole of the charges to debit.

SECTION III.—ESTIMATES OF REVENUE.

1. The *current demand* on account of all items entered in Return No. X, which is due during the year, may be entered;

unless there is special reason to believe that the collections will prove either less or more than the demand.

2. Under "Instalments of payments on account of grants of *waste land* or rent of grants," should be entered only receipts from grants made under the *old rules*. Sale or redemption proceeds of lands sold under the Waste Land Rules, and money paid in redemption of the revenue of petty estates, are credited to heading 4—"Land Revenue."

3. The *gross* proceeds of opium sold for local consumption are to be entered; credit will be given to the opium department for the cost of production by the Accountant-General.

4. Interest on arrears of revenue, and on the unpaid portion of the purchase money of waste lands, and the commutation of the claim of the Government to land tax should be provided for in the estimates.

Section IV.—Estimates of Expenditure.

1. The unexpended portions of all grants lapse to Government at the close of the year, and cannot, therefore, be reserved or appropriated by transfer to "Deposit" or any other head, for expenditure after the expiration of the year for which the allotment was made. Hence, provision is necessary in the succeeding year's budget for grants which lapse on the 31st March.

2. No item for salaries, establishments, whether permanent or temporary, and all allowances of a fixed character, not fully and formally sanctioned by the Government of India, Financial Department, must be included in the budget estimates. With this view, heads of departments and other officers should obtain the necessary sanction to all administrative changes and reforms that involve alterations in the scale of expenditure, in sufficient time, before the preparation of the budget estimates, to admit of their being introduced therein with full authority.

3. The Government of India has ruled that the cost of establishments of ameens, appointed for the special and temporary duty of making measurements of estates to be brought under settlement, is an ordinary contingency for which a Collector may provide in his budget estimate, without procuring previous sanction from higher authority. In regard to contingencies, as a general rule, the estimate should provide for the average expenditure of the three last years. If less be required, a reduction should be made; if more, a full explanation must be furnished in justification. In the absence of full explanation, the excess will be struck out by the Accountant-General.

4. Officers intending to procure supplies of any kind from a Government factory, other than the Alipore Jail or other Government Press, or any factory in charge of the Military Department, must make provision in their budget estimates

precisely as if they intended to purchase in the open market. Whether the payments are actually made in cash, or are adjusted by a debit to the office supplied with the articles, and a credit to the supplying department, the necessity for making such provision is the same.

5. Printing charges need not be provided for in district budgets, and provision for stores and supplies required from the Military Department is necessary, only when their value is likely to be in excess of Rs. 50 under any one general head.

6. *Pensions* are not to be included in the Revenue Department estimates. The Accountant-General prepares a special budget for these.

7. Any payments that have to be made under authority, for which the headings in the forms of estimates furnished by the Accountant-General's office do not provide, should be entered in manuscript.

8. Full provision should be made in district and departmental estimates for the sanctioned scale of all fixed charges payable within the year, such estimates being sufficient to cover all ordinary payments of the current and past years, including acting allowances. Heads of departments, who render budget estimates, are required, whenever during the year they anticipate any material changes, to make a special report to the Accountant-General.

9. The additional cost for biennial increase of salary to which establishments become entitled, must be provided for in the estimate.

10. A statement showing the pay of clerks and servants, and the biennial increases to be allowed during the year, should accompany the estimate. The total of this statement should correspond with the total charge estimated for establishment.

11. Travelling allowances should be estimated under the same heads as those to which the officers' salaries are charged, irrespective of the nature of the service for which the journey is performed.

12. The travelling allowances of officers joining their appointments will be estimated in the Accountant-General's office, and should not, therefore, be included in the estimates of district or departmental officers.

13. Charges for petty construction and repairs of buildings in the Civil Department will be included in the provincial estimates, with exception to those connected with the opium department in Bengal, which will continue in the imperial estimates.

14. Medical service charges, which are estimated for by the Surgeon-General, Indian Medical Department, appear partly in

the provincial, and partly in the imperial, budget. The latter includes the consolidated pay of medical officers, that is to say, the substantive salary of a medical officer, covenanted, uncovenanted, or warrant, in medical charge of a civil station, on any of the consolidated salaries authorized in Financial notifications, dated 25th April 1867, Nos. 2294 and 2295, together with the extra allowance to a regimental medical officer, for the additional medical charge of a civil station. All other medical charges appear in the provincial budget estimates.

15. Charges for rates or municipal taxes on Government buildings should be estimated by the Collector as usual; but to ensure accuracy, the estimates should be made in communication with the Magistrate, who, being connected with the municipality of the district, can furnish correct information as to the buildings assessed, and the rate of assessment. A list of the buildings and the rate at which each is assessed should accompany the estimate.

16. The following departments, &c., of the administration, &c., are now included in provincial services :—

Jails.	Marine.
Registration.	Minor establishments.
Police.	Office-rent, rates, and taxes.
Education.	Public works (Comptroller-General's Circular No. 199, dated 6th April 1875).
Medical.	
Printing.	

17. Charges for establishments employed on both revenue and judicial duties, whose cost is debitable, one-half to land revenue, and the other half to law and justice, should be entered in moieties in separate budget estimates by Collectors and Magistrates, respectively, forms of which are provided by the Accountant-General.

18. It is necessary to note the distinction between *Office* contingencies and other contingencies, which are debitable to the "Miscellaneous" heading of the departments to which they belong. The items coming under each of these heads are specified in the margin of the Accountant-General's forms of estimates, and more fully detailed in the statement annexed to his circular No. 339, dated 10th August 1875.

19. Stationery, in the district estimates, is not to include that which is obtained from the Government Stationery Office, nor printing, that done at the Alipore Jail Press or other Government Press. Provision for the fixed allowance of country stationery should only be made.

Section V.—Extra and Supplementary Budget Allotments.

1. The budget estimates of local offices for any particular year being prepared and submitted in the middle of the previous year, emergencies not unfrequently arise which have not, and could not have, been provided for. It may also happen that,

through inadvertence, or the non-receipt of the necessary information, duly sanctioned charges are omitted from a budget estimate.

2. In the latter case the omission, if brought to light at a sufficiently early period, may be supplied by the submission of a *supplementary* estimate, to the preparation of which all the rules and conditions, under which the regular budget is drawn up, apply. Such supplementary estimates will usually be received by the Board up to the end of November; but local officers should, by carefully preparing within the prescribed time complete estimates of expected expenditure, provide, as far as possible, against the necessity for the submission of supplementary estimates, as they cause trouble both in the Board's and the Accountant-General's Office. After the end of November no such estimates can, in any case, be admitted.

3. Should the necessity for making a disbursement during the year budgetted for come to light after the period within which a supplementary budget can be submitted, an *extra* budget allotment must be applied for in the form given below, together with the necessary application for departmental sanction. The same course should be adopted in all cases in which a disbursement, for which no budget provision has been made, becomes necessary during the year then current.

Application for an extra Budget Allotment in the District of———.

1	2	3	4	5	6	7	8	9
					REMARKS BY			
Budget head.	Assignment under the head for the year.	Additional grant now required.	Financial year in which the amount has been, or is to be, actually paid.	Explanation of cause of additional requirement.	Commissioner.	Board.	Accountant-General.	Government of Bengal.

4. The report containing this double application must be submitted to the Commissioner, who will, if departmental sanction has been already accorded, or, if he considers that it should be accorded, to the work on which the money is to be

spent, forward the report to the office of the Board in the proper department with his remarks, and at the same time send a copy of the *budget* application only to the Accountant-General's Office. This copy will be forwarded by the Accountant-General to the Board, with information in regard to the head in the provincial budget under which funds are available to meet the required expenditure. With the Commissioner's and the Accountant-General's reports before them, the Board will be able to form a judgment on the merits of the application, and will reject or forward it to Government as may seem proper—(*vide* note to paragraph 7).

5. In all cases in which it may appear from the Accountant-General's report, that the expenditure can be defrayed from funds available under the same sub-head of the provincial budget, the Board's reference to Government will be for departmental sanction only, the transfer of a charge from one detailed heading to another within a sub-head being within their competence. Should it appear to be necessary to transfer a portion of a grant to a sub-head to which it does not properly belong, the orders of Government will be necessary for such transfer, as well as for departmental sanction to the work.

6. Expenditure which cannot be met from the grant made at the beginning of the year for the service of the department to which it appertains, requires, *ipso facto*, and apart from all other rules, the sanction of the Government of India. Whenever application is made for such sanction, specific information must be submitted of the extent to which the original assignment for the department will fall short of what is required, as follows:—

Amount of grant for the department or major head to which the application appertains.	Amount now applied for.	Total amount now expected to be spent on the department affected during the year.
1	2	3

N. B.—If the amount entered in column 3 differs from the sum of the amounts shown in the first and second columns, explanation must be given.

7. Sanction to an application of this nature is to be held to authorize the expenditure during the year upon the department concerned of the sum entered in the third column.—*Financial Department No.* 3922, *dated* 29*th December* 1870.

NOTE.—The responsiblity of the Accountant-General is set forth in paragraph 11, Comptroller-General's circular No. 207, dated 25th May 1875.

8. Save for exceptional reasons, expenditure for which no provision has been made in the estimates of the current year should not be proposed, and cannot be sanctioned; in the absence of special arguments, the Government of India assumes that any

expenditure proposed is intended to have effect from the beginning of the following financial year, and not earlier. Whenever, therefore, a proposition of this kind is made, the fact that provision has not been made for the desired expenditure in the estimates should be prominently set forth, as well as the particular reasons why it is, nevertheless, considered indispensably necessary that the outlay should be immediately incurred, and should not be postponed to the next financial year. Explanations should also be invariably given why the need for the expenditure was not foreseen in time to obtain sanction for its inclusion in the estimates.—*F. D.*, 1959, *dated* 31*st July* 1873.

9. An application for an extra budget grant should in no case be sent up, until it is evident that the budget allotment of the office or department making the application will be insufficient under the particular head of expenditure to which it is proposed to debit the disbursement for which funds are required. A certificate should be appended to each such application, that the balance in the Collector's hands at the time of submitting the application is less than the amount asked for.

10. These rules in no way supersede the necessity for submitting applications for departmental sanction to previously unsanctioned charges, provision to meet the cost of which exists in the budget of the office by which the expenditure is to be incurred.

Section VI.—Currency Notes.

1. Currency notes, whether of the circle within which the treasury (sudder or sub-divisional) at which they are presented, is situated, or of any other circle, are to be received in payment of Government dues.

2. Notes of the circle within which the treasury (sudder or sub-divisional) at which they are presented, is situated, are to be received in exchange for cash up to the available means of the treasury, *i. e.*, to whatever extent they can be cashed without much inconvenience.

3. Notes of all circles to a small amount may be cashed at all treasuries (sudder or sub-divisional) under the restriction specified in the preceding clause, for the convenience of travellers. When silver can be issued in exchange for notes without embarrassing the treasury, a notice in English and vernacular should be hung in some conspicuous place in the treasury, stating that the accommodation is available. Such notice should also be hung at sub-treasuries, except when the silver surplus is required at the sudder treasury.

4. Notes of any presidency or circle, which may have in any way reached district treasuries which do not bank with a branch bank, are to be freely issued on demand, in discharge of Government obligations, or in exchange for cash. Currency notes may also be issued in exchange for notes of different values of the same circle.

5. Persons receiving money from a Government treasury should be asked whether they wish to receive the whole, or any part thereof, in notes; but no influence is, on any account, to be used to induce any one to accept notes rather than silver.

6. Cut notes should be at once joined by a narrow strip of paper gummed across the whole breadth; but notes seriously mutilated, altered, or wrongly joined, should be refused.

7. Notes much soiled should not ordinarily be re-issued to the public, but sent, with the previous sanction of Accountant-General, to the treasury at the head-quarters of the local Government.

8. Whenever a supply of notes is required for the use of a treasury, the Collector is to apply to the Accountant-General for a remittance, stating the amount and the denominations required, and showing the tale and value of *all* notes in stock on date of indent.

9. A sufficient stock of notes of the values not exceeding Rs. 100 is always to be kept on hand to meet local demands. The Accountant-General, when he can, complies freely with indents for notes of this kind.

10. Notes must be kept in the very order of receipt, in bundles for each denomination not containing more than 100, and must be re-issued to the public, or remitted to another treasury in the same order. If notes are being received in exchange for silver or in payments to Government in such large numbers that they are being placed under double locks, the last received should be so disposed of, and the treasurer should only be allowed to issue the older ones.

11. Notes are never to be returned to the presidency, or remitted to any other treasury, except under the direct instructions of the Accountant-General. When a remittance is to be made, the left-hand halves of the notes only are to be sent in the first instance; the right-hand halves being retained until the receipt of the left-hand halves is acknowledged. The remittance will be charged in account on despatch of the first halves, but credit will not be given in the receiving treasury till receipt of both halves. Covers containing halves of notes are invariably to be registered in the post-office.

12. When it is possible to send whole notes with a specie remittance, or when whole notes to a considerable value are being despatched between stations on the line of railway, or along a road on which means of rapid transit are available, they should be placed flat between boards, wrapped in paper, folded in wax-cloth, and then carefully sealed. This parcel should be placed in a small wooden box, which should be securely fastened and sealed, and so secured should be made over to the police guard. Whole notes should never be remitted by post.

13. If such a parcel of notes be consigned to a treasury merely for despatch to another with some other remittance, the receiving treasury should simply give a receipt for a sealed packet in good order said to contain notes of a certain value, and should take a similar receipt from the officer in command of the guard at its despatch. The packet should meanwhile be kept under joint keys.

14. In making remittance of notes, care should be taken that notes of two circles are not mixed up, that each denomination is arranged in order of series and number, that the remittance is invoiced in duplicate, and that each invoice bears at its foot a certificate from the treasury officer that the parcel has been made up and sealed in his presence, and that he has personally ascertained that its contents correspond with the invoice.

15. Each invoice should also be signed by the police officer to whose care the parcel is entrusted when the notes are sent under charge of a guard; but the police officer is not to count the notes, as his signature is only a receipt for a packet said to contain certain notes. One should be sent by post to the treasury officer to whom the notes are consigned, and the other should accompany the parcel. When a large supply of any denomination is being sent, they should be stitched by one edge into packets of 100.

16. Two registers of notes of Rs. 50 and upwards, bearing the countersignature of the officer in charge of the treasury, are to be kept at each treasury, in the following form, No. 51, one for notes of the home, the other for notes of other circles.

Register of currency notes received and paid at the treasury.

Date of receipt.	From whom received.	Number and serial number of each note.	Date of issue.	To whom issued.
1		3	4	5

17. The name of the person from, or to whom a note of Rs. 50 or upwards is received or paid, should be registered only when it is known or voluntarily given, but such information must not be demanded by treasury officers, nor any question put to parties tendering or receiving notes.

18. At a currency agency, the treasury officer will mark off in his register, as paid to the Currency Department, any notes he may pay into the currency chest, and if they be afterwards again taken out for issue, he will enter them in his register anew.

19. There is to be a separate series of entries in each register for the notes of each value, every separate series being headed accordingly.

20. The notes are to be entered in the order in which they are received, and issued in the order in which they stand on the register;—the note of the particular value required, which stands first on the register, being first issued. Treasury officers are prohibited from inscribing their names on the notes that they issue.

21. An abstract register (No. 52) of each day's transactions is to be kept in the form furnished by the Board of Revenue.

22. Currency notes are to be kept, arranged in the order in which they are entered in the register prescribed by clause 16 in a separate tin or iron box, inside the double-locked treasure-chest, the notes of each value being tied separately together, a supply being left in the treasurer's charge for current purposes.

23. If a note be presented whereof notice of stoppage has been received, the presentor should be asked his name and address, the name and address of the person from whom he received the note, and the circumstances under which he received it, but unless his answer gives ground for doubt that he came by it honestly, it should be accepted, though notice should be given to the police, and to the office of issue, that a certain lost note has been presented.

24. Treasury officers are not required to keep a record of any notices of stoppage, save those which they receive from losers; a file of the original notices will suffice, with the addition of an index.

25. In districts in which the local treasury banks with a branch bank, the presidency bank, by its agreement for the conduct of the Government banking business, is bound (at its head office and at such branches as have custody of treasury balances) to accept in payment of Government revenue and from guaranteed railway companies on account of their traffic receipts, Government currency notes of all circles indiscriminately, and also to cash Government currency notes of all circles in small amounts for the convenience of *bonâ fide* travellers, but it reserves power to exclude such notes from its account of the Government balance; in that case it will, on the day of receipt, enter such notes as it excludes in a special register, and will not afterwards have power to appropriate such notes for its own use without the consent of the Comptroller-General (or Accountant-General) at a presidency town, or of the Collector at a district treasury.

Section VII.—Money Orders.

Vide Money Order Pamphlet.

SECTION VIII.—REMITTANCES.

1. No remittance should be made beyond the district, whether in current or uncurrent coins, or in notes, except under the orders of the Accountant-General.

2. Immediately on receipt of a remittance order from the Accountant-General, the Police Department should be informed of the kind and amount of the treasure to be remitted, and asked to supply a sufficient escort; any officers on the line of march from whom assistance may be required should be advised by the despatching office, which should also warn the receiving office, of the date of expected arrival, in order that all necessary arrangements may be made.

3. Previous to the despatch of treasure from one district to another by railway, arrangements must invariably be made by the treasury officer for the provision of a proper van by the Railway Company.

4. All orders for remittances are to be acknowledged by return of post, and carried into effect without delay; in the event of remittances being unavoidably delayed beyond two days, the cause of delay is to be reported to the Accountant-General.

5. Every care should be taken to avoid making a remittance at such time that it would be in transit at the end of the month, or that it would reach its destination on Sunday or other authorized holiday.

6. Collectors, and their treasurers, are responsible for the contents of the treasure-boxes.

7. Treasure for remittance will be packed in stout bags, tied and sealed after a slip of paper has been placed in each, naming the treasury at which it was packed, the tale and description of the contents, and the name of the person who counted the contents; the treasury officer must satisfy himself generally of the contents of the bags.

[NOTE.—A sufficient stock of bags and boxes of well-seasoned wood should be kept always ready at remitting treasuries.]

8. For journeys by road the bags may be packed in treasure tumbrils or in large chests placed in carts at the door of the treasury in the presence of the treasury officer; for journeys by rail or boat, or (if convenient) by road, they should be packed in stout boxes capable of containing Rs. 4,000 to Rs. 6,000 each, screwed and bound with iron, without gunny covering or ropes, as the hoops should be rivetted together where they cross. Every box should bear the name of the treasury of despatch cut into or painted on it with a number.

9. To each box designed for water conveyance, or to cross any unfordable stream by a ferry, should be fastened a buoy

formed of a piece of unsplit bamboo, the rope of the buoy should be at least 20 cubits long, and the police officer in charge is responsible for seeing that it is never detached from the box, nor, so long as the box is on board any boat, coiled up or knotted or entangled in any way.

NOTE.—The length of the rope of the buoy should of course be increased in proportion to the known depth of the rivers by which treasure is to be conveyed.

10. Invoices will be prepared in triplicate, and will give the marks on every tumbril or chest, and the number and contents of each, and the marks and gross weight and the contents of every box. The escort officer will count the bags as they are being stowed in tumbrils or chests, or will see the boxes weighed, and will sign the receipt at the foot of each copy of the invoice as responsible for "bags packed in tumbrils or boxes of marks and weights as detailed above, said to contain coin to the value of Rs. ;" the blanks will be filled up in words, and if the escort officer be ignorant of English, he should be required to write the numbers of bags or boxes which he has received, in the vernacular, on the copy to be retained by the treasury officer; another copy should be despatched by post on the same day to the remittee, and the third made over to the escort officer.

11. Remittances intended for the General Treasury, Calcutta, should not be despatched to the Bank of Bengal, but to the Government Treasury at No. 1, Dalhousie Square; the treasury branch of the Comptroller-General's office should be advised by the treasury officer of its despatch by a formal letter and the triplicate invoice should be sent to the officer in charge of the reserve treasury.

12. When the escort officer is relieved in the course of the journey, he will obtain a receipt for "tumbrils in good order said to contain coin to the value of Rs. in bags," or for " boxes iron-hooped and in good order said to contain coin to the value of Rs. ." When the remittance reaches the addressee, he will count the bags and weigh the boxes, and give a receipt for " bags said to contain coin to the value of Rs. ," or for " boxes of marks and weights detailed in the invoice said to contain coin to the value of Rs. ." If any box be short-weight, or show signs of being tampered with, it should be opened in the presence of the escort officer; otherwise, he should be allowed to return at once.

13. Officers in charge of treasuries intermediately situate, will, after personally satisfying themselves, by an examination of the boxes, their external appearance, weight, and other particulars, as per invoice of the remitting officer, that they are in good order, forward them to their destination, with a note of their observations, without examining or crediting their contents in account.

14. In all cases in which there may be reason to suspect that a remittance has been tampered with, either from external appearances, or from a discrepancy between the description and weight of the boxes and the particulars given in the invoice, it should be opened and examined forthwith in the presence of the treasury officer, and, if possible, of the officer in command of the escort; and, in the event of any deficiency being discovered, a strict inquiry should be instituted, and the result reported to the remitting officer, to any officer who may have forwarded the remittance intermediately, and to the office of account direct.

15. On despatch of a remittance, its amount should be charged off in the cash book, and the remittance order, with the date of despatch noted on the reverse, returned to this office. Immediately on arrival of a remittance, advice should be sent to the Accountant-General and credit for the invoiced amount given in the cash book, subject to any readjustment which may be found necessary on detailed examination. If the remittance be received from a treasury in another province, the receiving treasury officer will send the advice to the Accountant-General of his own province, by whom, after necessary record, it will be passed on to the Accountant-General of the despatching province. A copy of the receipt given to the escort officer will be sent by post on the same day to the despatching treasury, though formal receipt will of course only be sent to the despatching officer after detailed examination is complete, and if such examination be not complete before the despatch of the cash account, note should be made thereon that the remittance is not yet examined.

16. On receiving remittances, Collectors (in order to ascertain the contents and amount) will, after weighment in gross, without delay, cause the contents of each box or bag to be emptied into another, and passed through the scales. The treasure is then to be secured in separate chests and kept distinct from other treasure, under the joint keys of the Collector and the treasurer, until regularly examined.

17. The treasurer of the remitting treasury is liable for all deficiencies of outturn and entitled to any surplus outturn, except when the surplus arises from the difference between the real and nominal value of the coins. A surplus arising from this cause can only be allowed as a set-off against any deficiency in the remittance in which it occurs. Adjustments, on this principle, may be sanctioned by the Commissioner.

18. Treasurers may send potdars in charge of specie remittances at the expense of Government, who will remain in charge while the treasure is being examined, and will take back the locks, and, if convenient, the bags; if the guard be returning to the station of original despatch, tumbrils or chests should be sent back under its charge, otherwise they should wait for the potdar.

19. If any chest, tumbril, or wagon, be secured by double locks, the key of one should be held by the potdar, and the other by the escort officer; if there be only one lock, the key should be held by the potdar, but the escort officer is responsible for not allowing the chest or wagon to be opened before arrival at destination save in case of a break-down, when the treasury must be moved to another in his presence.

20. In all cases, when the agency of private steam-boat companies is employed in remitting uncurrent coins to Calcutta, they should be consigned to the Commissioner of Police, who will provide a guard for their removal from the steamer to the mint. The probable time of arrival should be previously notified to the Commissioner of Police.

21. No time should be lost in examining a remittance, both in order to set the potdar at liberty (and so reduce the cost of remittance), but also in order that the remittance may be adjusted, and any difference recovered from the remitting treasurer.

22. When any silver coin, purporting to be coined and issued under the authority of the Government of India, is found in a remittance which there is reason to believe is counterfeit, or has been reduced in weight otherwise than by reasonable wearing, such coin shall be cut and broken under section 16 of the Indian Coinage Act, and the broken pieces returned to the potdar accompanying the remittance.

23. When any rupee or half-rupee, purporting to be coined and issued under the authority of the Government of India, is found in a remittance which there is reason to believe has lost by reasonable wearing more than two per cent. in weight, such coin shall be cut or broken, and the broken pieces either returned to the potdar accompanying the remittances, or retained and paid for at the rate of one rupee per one hundred and eighty grains troy weight.

24. The above rules should, as far as they are applicable, be applied to the case of money sent from the central treasury in a district to any subordinate treasury, or to any officer in the interior, and *vice versâ*. Money so sent should always be securely packed in sealed boxes, and a receipt taken from the police officer in charge of the escort.

25. Some notes on the weight of coins may be useful for guidance in making remittance.

26. A lakh of full weight rupees weigh net 31¼ maunds, and packed for remittance, possibly a little less than 35 maunds. Accordingly, where a higher rate is charged for remittances not exceeding 35 maunds in weight, it will be well not to remit less than 1¼ lakhs. Taking 35 maunds as the weight of a lakh of rupees packed for despatch, the railway charge will be equivalent to

one anna per cent. for each distance of 171½ miles; the cost of packing, carrying to station, loading, &c., must be added in calculating the gross percentage for comparison with bill rates. When remittances of not less than 20 lakhs are made at once, the chief railway companies charge half rates only; but notice should be given some time beforehand in order that trucks of convenient sizes may be brought together, as the charge may be made by the gross carrying capacity of each truck.

27. The East Indian Railway, the Great Indian Peninsular, the Madras, and the Bombay, Baroda, and Central India, further agree that the charge for the carriage of 20 lakhs shall be the maximum for the carriage of any smaller sum; the Sind, Punjab, and Delhi Railway refuses assent to this condition.

28. Copper coin of the nominal value of Rs. 2-4 weighs one seer; of coin packed for remittance, one maund is found to contain the value of Rs. 82. When comparing the cost of remittances, copper by sea and by land, pains should be taken to ascertain how freight will really be calculated. One line of steamers charges by the ton of ten hundredweights, whereas another works by the ton of twenty hundredweights (27⅔ maunds).

Additional Rules for Remittances by Railway.

29. When Government treasure is despatched by rail, the boxes should be loaded in the wagons in such a way that the wagons can be opened from one side only, and the doors on that side should be secured by double locks.

30. The escort accompanying the treasure to the station and protecting the loading, should be of the strength which may be fixed by the local Government for the escort of such a sum by road, or for the special purpose, and a new one of corresponding strength should meet it at the station of delivery; during the railway journey it should be protected by a guard of reduced strength, accommodated in an adjoining brake-van, if the remittance is carried by goods-train, or in the end compartment of the carriage next adjoining the treasure-van; neither door of the guard's carriage should be locked. The strength of this escort also should be fixed by the local Government; there should never be less than a petty officer with two men, and when the treasure is loaded in more than one wagon, the scale should allow two men to each. When a wagon containing treasure is detached from the train by reason of heated axles or other cause, the station-master, or guard in charge of the train, will warn the police guard in charge of the treasure in order that the necessary arrangements may be made to guard the treasure.

31. As the rules for the guidance of the guard hereto appended require the men to be constantly on duty, arrangements

should be made to relieve them at convenient points, giving to each party a stage of about twelve hours. The exact length of each stage should be laid down by local orders.

32. The treasury (or currency) officer will superintend, personally or by substitute, the loading of the vans jointly with the police officer who is to travel in charge, and will hand to him a paper of instructions and as many blank receipts as there will be reliefs; for these documents he will take a receipt.

33. He will also fill up and supply to the guard two forms (see Form No. 1 attached) of requisition and credit note, one of which will be exchanged at the station of original departure for a form of pass and ticket (see Form No. 2 attached), and the other at the station of return for a similar form of pass and ticket for the return journey. If the railway company prefer to use ordinary tickets, it can do so, but in that case the station-master should give to the guard a paper notifying that it is in charge of treasure contained in so many wagons.

34. Supposing the treasure to be started from Burdwan for Delhi, and the guards to be relieved at Bankipore, Allahabad, and Etawah, the following would be the set of requisition notes; italics of course show what would be manuscript in the form, and words omitted in any would be simply struck through with the pen. All the requisitions, and their counterparts, the credit notes, would be signed by the treasury officer, Burdwan, and all would bear the date of despatch from Burdwan.

To—The Station-Master, Burdwan.

Conveyance by railway to *Bankipore* is required for a guard of men proceeding in charge of treasure loaded for *Delhi*, and contained in wagons, of whom *four* men are to be passed free, and are to be charged for at ordinary third class fares.

If for Bankipore be substituted Allahabad, Etawah, and Delhi respectively, the same form would be fitted for address to the station-master of Bankipore.

Return Notes.

To—The Station-Master, Bankipore.

Conveyance by railway to *Burdwan* is required for a guard of men returning from charge of treasure loaded for Delhi, of whom *four* men are to be passed free, and are to be charged for at ordinary third class fares.

If for Burdwan be substituted Etawah, Allahabad, Bankipore, the same form would be fitted for address to the station-master of Delhi, Etawah, and Allahabad, respectively.

Requisition for Carriage of Specie.

To—The Station-Master, Burdwan.

Conveyance by railway to *Delhi* is required for treasure to the value of lakhs of rupees loaded for *Delhi* and contained in wagons.

The last-named requisition must not be confounded with the notice to be sent beforehand to the railway authorities, in order that the necessary wagons may be provided.

35. With the notice which the treasury officer is to send to each point at which a guard is to be relieved, he should enclose two of the forms No. 1, wherein a blank will be left for the number of men and the amount of fares payable, which will be filled in by the officer supplying the guard before the pass is presented at the stations; the amount of fares will be liable to correction by the booking-clerk or station-master. Any correction made by the officer despatching the treasure or supplying the guard, or by the railway official issuing the tickets, should be duly initialed by both parties, as no correction can be permitted after the document is made over to the railway company. This form will be supplied by the Government.

36. Both forms Nos. 1 and 2 will name the full number of the guard, the number allowed free, and the number charged for, with the amount chargeable; and Form No. 1 will be presented by the railway authorities for payment in the same way as other credit notes for services rendered to Government.

37. A remittance of copper should be packed in bags enclosed in boxes of size similar to those fixed for silver, and loaded in the same manner. The minimum strength for the guard should be that already laid down; but one man for each wagon will suffice if there be several wagons; in all other respects the procedure will be the same.

38. A guard travelling in charge of currency notes should have the box in the same carriage, and should sit in the end compartment of the carriage with the box under the seat against the outer planking; if the box be too large to go under the seat, accommodation should be reserved on the terms usually charged; suitable alterations will be made in the requisitions for carriage, but the return requisition will be for ordinary third class passage only.

Section IX.—Charge of Treasury.

1. On sufficient cause being shown, Commissioners of revenue may authorize Collectors to transfer to any Assistant or Deputy Collector any, or all, of the administrative duties connected with the treasury.

2. It is, however, to be clearly understood that a Collector does not, by such transfer, divest himself of his responsibility for the good ordering of the business of the treasury, and that he is not exempted from the duty of examining and certifying to the amount of the cash balance every month, as explained in clause 6.

3. The power of drawing bills on other treasuries is not to be exercised by any Assistant or Deputy Collector, until his authority to do so has been notified in the Gazette, under the signature of the Commissioner.

4. A Native Deputy Collector must not be put in charge of a treasury unless he has a fluent acquaintance with the English language.

5. No officer should be placed in charge of a treasury until he has been thoroughly instructed in the rules issued for the guidance of treasury officers. Commissioners are specially enjoined to satisfy themselves on this point before giving sanction to a Collector's recommendation.

6. A Collector is bound to ascertain personally that the cash balance shown in the accounts is, on the last day of each month, in his custody. If he is prevented from performing this duty, the officer to whom he delegates the duty must sign the certificate; and the cause of the duty being delegated must be explained. Nothing but absolute physical inability will be, generally, considered a sufficient reason for the delegation of this duty.

7. In case the Collector be absent on tour on the first of the month, the cash balance may be verified and the accounts signed by his senior covenanted civil subordinate (or in non-regulation provinces, the senior Assistant Commissioner) present at headquarters, and if he have no covenanted subordinate so present, then by the senior uncovenanted officer other than the officer in charge of the treasury. This relaxation of rule 6 is permitted on condition that the district officer must in no case, without the special permission of Government in each case, allow more than *two* months to elapse without a personal verification of the cash balance to be reported to the Accountant-General. This verification need not be made on the 1st of the month.

8. The money in the exclusive charge of the treasurer should be weighed or counted at the monthly examination, and some of the bags under double lock opened at random and examined.

9. The treasure is to be kept in a strong room, in chests or safes, to each of which there must be two locks, the treasury officer keeping one set of keys (which he must never allow to be out of his possession), and the treasurer the other. The strong room is similarly to be doubly locked.

10. It is the duty of the Collector to see that the strong room is safe, the chests substantial, the hinges, hasps, &c., in good order and unremovable, the locks sufficient, and the duplicate keys (which are always sold with Chubb's locks) in safe custody.

11. The different kinds of coin and notes must always be kept distinct, though not necessarily in separate chests; silver in bags of Rs. 1,000 or Rs. 2,000 each, copper in bags of Rs. 50 or Rs. 100 each, the notes in bundles according to value, arranged according to date of receipt, so that they may be re-issued in the same order in which they were received.

12. Uncurrent or unissuable coin or notes must always be kept separate from good coin or notes, and especially all copper coin received should be carefully examined, with a view to the unissuable pieces being separately put away.

13. Inside each cash-chest and upon each bundle of notes, a fly leaf should be kept showing its contents. The entry should be changed and initialed each time the contents are changed, and the paper may be destroyed as soon as a new one is opened.

14. In issuing out coin, the rule should be observed of taking it out from the chest which contains the earliest receipts, so that the coin in each chest may in turn pass into use.

15. A memorandum of the treasure under double locks should be kept by the treasury officer himself, showing the aggregate amount given out to the treasurer or placed under joint locks at each visit of the treasury officer to the treasury, and this memorandum should be compared at each day's closing of accounts with the treasurer's balance sheet.

16. Money must not be kept in the treasury which has not been brought upon the accounts, but treasury officers should not refuse money when tendered by a Government official.

17. Every transfer of charge should be reported by post of the same day, to the Accountant-General, and in the case of the district officer, statements of the cash balance, and of the stamps and opium stores should be prepared, signed by the officer taking charge, and forwarded to the Accountant-General at the same time.

18. Valuables of the following kinds only may be received by the treasury officer for safe custody, and they should be kept in the same way as cash :—

(1)—Books of bill forms.

(2)—Books of money-order forms.

(The books in current use remaining in the treasury officer's personal possession.)

"In taking over charge of a treasury or sub-treasury, the relieving officer is required to note and certify that the duplicate as well as the original set of keys has been made over to his possession by the officer relieved." 1-2-81.

(3)—Advices of bills.

(3*a*)—Opium.

(3*b*)—Stamps of all kinds.

(4)—Promissory notes or bonds deposited as security in connection with Government work and endorsed to the officer with whom they are deposited.

(5)—Promissory notes, bullion, jewellery, or other valuables connected with any case, executive or judicial, and directed by the district officer to be placed in the treasury for safe custody.

(6)—Church plate.

19. For valuables for which separate registers have not been prescribed, a register should be kept in the following form :—

Date of receipt.	Circumstances and conditions of receipt.	List and description of property.	Initials of the		Note of final disposal with receipt of person to whom delivered.	Initials of the	
			Treasury officer.	Treasurer.		Treasury officer.	Treasurer.
1	2	3	4	5	6	7	8

Section X.—Duties and Responsibilities of District and Treasury officers in respect of Public Money kept in Treasuries of which they are in charge.

1. *The Collector or Deputy Commissioner.*—A district officer is personally responsible to Government for the due accounting for all moneys received and disbursed ; for the agreement between the departmental returns and the cash accounts (both of which go out under his signature), and the registers kept in the treasury ; and for the safe custody of cash, notes, stamps, opium, securities, and other Government property.

N.B.—Although the Collector may manage his treasury by a deputy, he must not treat his treasury as a separate and independent office. Letters addressed to the treasury officer must be

regarded as addressed to himself. He should not address his treasury officer by separate letter, as if he were an independent officer, and then forward the treasury officer's explanation, instead of his own, in reply to questions or inquiries touching his treasury business.* When any irregularity is brought to his notice, nothing but a report on his own knowledge, after personal investigation, can be considered satisfactory.

* Paragraph 22 of circular 340.

2. The district officer is bound to satisfy himself by periodical examination (at least once in every two months for cash, once in every quarter for deposits, and once in each half-year for stamps, opium, securities, bill and money-order forms), (1st) that the actual stock of cash, stamps, opium, and securities is kept under joint lock and key, and corresponds with the book balances, and that the treasurer does not hold a sum larger than is necessary for the convenient transaction of the Government business, or larger than the security given by him; (2nd) that the deposit registers are kept up according to the rules prescribed in Accountant-General's circular No. 328; (3rd) that the stock of bill, money-order, and similar forms which are intended for use in money transactions is carefully kept under lock and key, and periodically tallied with the nominal balance of such forms on the stock books; and (4th) that the tehseel balances are verified once a year by a gazetted officer, if possible by a covenanted officer. Where sub-divisional treasuries are in charge of gazetted officers, the Collector should verify the balances during his cold-weather tour.

Paragraph 19 of circular 340.

N.B.—The examination of the deposit registers is not intended to be mechanical, and to secure only that all necessary entries are made and initialed without fail at the time of transaction; but also that no moneys are unnecessarily placed in deposit, or allowed to remain there without good cause.

Paragraph 25(*d*), note of circular 328.

3. The district officer, unless unable to perform the duty from physical inability, or from absence on tour, is required to sign the periodical accounts. He is also required to see that implicit obedience is given to the instructions issued from the account office, and to send immediate notice to the Accountant-General of any embezzlement in an office or treasury. This notice must be supplemented, as soon as possible afterwards, by a detailed report after personal inquiry into the case.

Paragraphs 21, 23, 24, and 25 of circular 340.

4. The district officer should be especially careful, when assuming or making over charge of a district, to see that the stock is thoroughly verified, and the certificate which is required from the transferor and transferee, showing the state of the cash, stamps, and opium balances, should be invariably despatched to

Paragraph 20 of circular 340.

the Accountant-General on the same day that charge is transferred. A copy of this certificate is appended.—(*See* clause 17, section IX.)

N.B.—It is not sufficient only to count bags of treasure. The contents of all the bags must be turned out and passed through the scales, unless the bags are net, when the contents of all are visible.

5. *Treasury Officer.*—As the Collector's delegate and representative, he is responsible to the Collector primarily for the right discharge of his duty. Just as Government hold the Collector responsible in the first instance, and expect from him such a general supervision as is incumbent upon an officer entrusted with the collection of the revenue and the payment of Government dues, so will the Collector look to the treasury officer for a thorough observance of all prescribed treasury rules, and strict attention to all the details of the daily routine of treasury work. The treasury officer is responsible to the Collector for the working of the treasury, and for the conduct of the subordinate treasury officials, and has carefully prepared rules for his guidance in every branch of his duties. The above remarks apply to the officer in charge of a sub-divisional treasury.

Report of making over charge of the Treasury balance on the 187 .

Description.		Under double locks.	With treasurer.	In tehseels.	Total.
Government Currency Notes.	At Rs. 1,000				
	At „ 500				
	At „ 100				
	At „ 50				
	At „ 20				
	At „ 10				
	At „ 5				
Silver Coins	Government Rupees				
	Half „				
	Quarter „				
	Two-anna pieces ...				
	Uncurrent coins ...				
Copper Coins	Single pice				
	Double „				
	Half „				
	Pie pieces				
	Total ...				
Stamps ...	Non-Judicial... ...				
	Judicial Court-fees...				
	Revenue adhesive ...				
	Hoondie				
	Tullubana				
	Postage				
	Service				
	Telegraph				
	Stamped envelopes...				
	Message forms ...				
	Total ...				
Opium, maunds					
Permanent advance					
Tuccavee					
Miscellaneous					
Government securities					

Form of certificate of giving over and receiving charge.

No. , dated 187 .

To—The Accountant-General, Bengal.

WE have the honor to report that we have respectively made over and received charge of the Treasury on the noon of the

On the reverse are entered the details of the balance in the treasury on this date.

The cash balance amounts to Rs. .

Relieved Officer. *Relieving Officer.*

SECTION XI.—TREASURER.

1. A separate chest should be placed at the sole disposal of the treasurer in which a working balance is to be kept. Its maximum should be fixed at the lowest convenient figure, and must never, including cash, notes, stamps, &c., exceed the amount for which the treasurer has given security. In the largest treasury the cash in the treasurer's possession need never exceed Rs. 5,000. The sum so held by the treasurer should be roughly verified night and morning.

2. The Collector is responsible, personally, for all disbursements of cash or stamps that he orders.

3. The treasurer is to make payments only on orders of payment passed by the accountant and signed by the treasury officer. He is responsible for any loss by the receipt of light weight or uncurrent rupees.

4. The treasurer may receive no public money, except at the public treasury, upon pain of immediate dismissal.

5. The treasurer may receive no *private* cash or valuables for deposit in the public treasury.

6. The treasurer should be allowed to appoint his own subordinates.

7. The treasurers of Durbhunga, Mozufferpore, Sarun, Chittagong, and Gya, are first grade officers, receiving Rs. 100 a month, and giving Rs. 20,000 security.

8. Those of the following districts are second grade officers receiving Rs. 80 a month, and giving Rs. 15,000 security :—

Backergunge.	Jessore.	Mymensingh.
Bhagalpur.	Midnapore.	Nuddea.
Burdwan.	Monghyr.	Shahabad
Cuttack.	Moorshedabad.	24-Pergunnahs.
Hooghly.		

9. The remainder are third grade officers, receiving Rs. 65 a month, and giving Rs. 10,000 security.

SECTION XII.—MISCELLANEOUS.

1. All officers in charge of the Government treasuries are authorized by orders of the Government of India to act under sections 16 and 28 of the Indian Coinage Act, No. XXIII of 1870.

2. When any silver coin, purporting to be coined and issued under the authority of the Government of India, is tendered to any of the officers authorized by this notification to act under section 16 of the Indian Coinage Act, 1870, who has reason to believe it to be counterfeit, or to have been reduced in weight otherwise than by reasonable wearing, he must cut and break such coin, and, under section 16 of the said Act, return the pieces to the person tendering the coin.

3. When any rupee or half-rupee, purporting to be coined and issued under the authority of the Government of India, is tendered to any such officer, who has reason to believe it to have lost by reasonable wearing more than two per cent. in weight, he must cut or break such coin, and, at the option of the person tendering the coin, return him the pieces, or retain them, and pay to him their value at the rate of one rupee for one hundred and eighty grains troy weight.

4. A quarter-rupee, or an eighth of a rupee, tendered to such an officer, must, under section 13 of the Act, be accepted as legal tender for a fraction of a rupee, even though it have lost by reasonable wearing more than two per cent. in weight.

5. If, by reason of the obliteration of the device upon it, or for any other cause, any quarter-rupee, or eighth of a rupee, that shall come into the possession of such an officer shall appear to him to be unfit for further circulation, it is not to be cut or broken, but must, whatever be its weight, be withdrawn from circulation, and dealt with in the manner prescribed in clause 6. But quarter-rupees and eighths of a rupee are not to be withdrawn from circulation, if they appear to be otherwise fit to circulate, only because they have lost by reasonable wearing more than two per cent. in weight.

6. The pieces of coin cut or broken and paid for under clause 3, and the coin withdrawn from circulation under clause 5, will be sent, under orders of the Accountant-General, to the Master of the Mint at Calcutta. Meanwhile, the actual sum paid for the cut or broken pieces, and the nominal value of the coin withdrawn, must be entered in the statement of the cash balance of the officer who has received them as "uncurrent coin." Upon their receipt at the Mint, the Master of the Mint will give credit for them at the same values, and any loss incurred in their recoinage will be a charge of the Mint.

7. Defective silver coins, *i.e.* good coins of full weight, which, by reason of defects in mintage, have been split or scaled, or bear the impress of one die only, or ring badly, if received in remittances or otherwise, should not be issued, nor cut, but credit should be given for their value by tale, and they should be held apart as uncurrent coins for subsequent remittance to the Mint.

8. When no potdar accompanies a remittance, and counterfeit coins found in it cannot be returned after mutilation as provided in clause 2, the value of the broken pieces may be realized and credited to the remitting treasury.

9. Counterfeit coins after being broken should be sent to the Mint with the consent of the tenderers. In the parcel of coins so sent, a memorandum should be enclosed connecting it with the particular letter addressed to the Mint-master.

10. Coin of British mintage alone is received in treasuries. Troops paid in foreign money when returning from a campaign are allowed to exchange it at the nearest frontier treasury at the rate at which it may be certified by the Commanding Officer to have been issued to them in part of their pay, and the loss on the foreign money so received at treasuries is charged off under the authority of the Commanding Officer's certificate above referred to.

11. Uncurrent gold coins paid in to Government as nuzzurana, &c., should be credited at what is believed to be their assay value.

12. Small silver coin will be received in payments to Government to any amount, and should be freely issued to persons wishing for them either in payment of claims against Government, or in exchange for rupees or for currency notes which the treasury is cashing. Sub-treasuries should be kept supplied with such coins to meet the local demand, and it should be made known that they are obtainable both at the district and sub-treasuries without obstacle and without charge for exchange.

13. Copper coin issued under Act XIII of 1862 may be received from the public at Government treasuries in payment of Government dues, at the values fixed by sections 2 and 9 of the Act, without limit of amount. Copper coins which are not definable as having issued from a Government mint, *i.e.* coins on which the impression of the die is totally lost, or has become illegible, should not, however, be received.

14. If the inscription upon a copper coin is illegible, it is not to be re-issued from a Government treasury, but reserved for transmission to the mint.

15. District officers will take careful measures to keep all sub-divisional treasuries constantly supplied with Government

copper coin in sufficient quantity to meet all demands. Such coin is to be issued freely from all Government treasuries and sub-treasuries (sub-divisional tehseel or others) to all applicants at the rates prescribed by sections 2 and 9 of Act XIII of 1862, and no other; and no discount for the future is to be allowed to vendors or others who purchase copper coin from Government treasuries.

16. Treasury officers will freely receive all copper coins, however worn, which bear any trace of Government mintage, but they will take steps to prevent the payment to the public of any copper coin which has not been previously examined in detail and found fit for re-issue. Uncurrent copper coins should, under instructions of the Accountant-General, be cut in halves in the presence of a responsible officer, the treasury officer certifying that he has personally ascertained that they have been so cut that they cannot circulate again as money. The broken coins will be sold as old copper, or otherwise disposed of under the orders of the Accountant-General. The value of the uncurrent coin so destroyed should be charged off in the list of payments as "loss by sale of uncurrent copper coin," and the gross proceeds of sale shown in the cash account as "sale proceeds of broken copper." The cost of breaking up the coin should be charged in the contingent bill.

17. Officers to whom advances have been made, or to whom public money has been in any way entrusted, shall, as a general rule, be held *personally responsible* for such money, if it happens to be lost or stolen while in their immediate custody, or from a police-station in which it may have been placed by their order, unless they can clearly show that every reasonable precaution was taken by them for its safe custody.

18. When a sub-divisional officer leaves his head-quarters on duty, he should, under the orders of the district officer, make over charge of his cash accounts to some qualified officer at the sub-division, leaving the treasurer under his orders. Should there be no such officer, the treasury chest and books must be absolutely closed during the absence of the sub-divisional officer, who must, however, be at his head-quarters between the 1st and 7th of the month for a time sufficient for the issue of pay, stamps, and opium; and when he can do so, without inconvenience, he should visit the sub-division again once during the month, this second visit not being obligatory. When the sub-divisional treasury chest is thus closed, the sub-divisional officer must at once give intimation of this closure to the district Collector, to enable that officer to make arrangements for meeting all necessary payments.

19. When money is remitted to a district or sub-divisional treasury through the police, by an excise officer, such officer shall give notice of the despatch at the same time, through the post or other separate channel, to the receiving officer of the treasury.

20. Excise darogahs should remit daily their collections of excise revenue to the sudder or sub-divisional treasuries, provided they are at the sudder station of a district or the head-quarters of a sub-division, or not more than two miles from either; but when the treasuries are situated at greater distances, the remittances should be made every second or third day, according to the distance and the sum to be remitted. Collections at such treasuries need not be forwarded until they amount to Rs. 50.

Appendix to Section VIII.

Paper of instructions to be given to the police officer in charge of a remittance by rail.

1. The police officer *taking* charge of a treasure guard travelling by rail, will not see the treasure packed at the treasury, but will see the boxes weighed, and that each box is properly secured before it is transferred to the van, and that it is properly placed therein.

2. An officer relieving such a guard will see that the numbers of the wagons agree with those given in the blank receipt tendered for his signature, that the locks are firm, and that the other doors of the van cannot be opened.

3. The officer in charge of such a guard should be provided with a lantern, which will burn all night, and should cause a man to alight at every other stopping place and ascertain that the locks have not been tampered with. During any long stoppage one man should remain on duty by the door of the treasure wagon; if there be several such wagons, it will suffice to tell off two men, who may stand one at each end of the line.

4. In case of a break-down separating a convoy, he should separate his party, attaching himself to the disabled portion, and if the party is travelling with a pass, he should arrange with the railway guard to provide for the men proceeding with the necessary pass at the next station.

5. On delivering the boxes at the treasury to which they are addressed, he will obtain the receipt described in the second part of paragraph 10 (of the General Rules); the form of receipt to be used by a relieving guard would run—

"Received charge from police officer of district, of railway wagon No. , said to contain boxes, aggregating Rs. ; wagon No. said to contain boxes, aggregating Rs. (and so on). The wagons were duly locked, and one key for each made over receipts to be given by guards are also acknowledged."

6. The number and contents of each wagon should be detailed in case of a break-down. The receipts should only be in English; every station has men who can read English, whereas provincial vernaculars are little known beyond their own province.

7. These instructions should be printed in the vernacular languages, and supplied to officers by whom will be furnished guards for remittances by rail; one copy should be handed to the Native officer in charge, if he be ignorant of English.

FORM No. 1.

Requisition and Credit Note for Conveyance of Treasure Guards.

Station 187 .

To—The Station-Master of

Conveyance by railway to————is required for a guard of———— ————men proceeding in charge of treasure to the value of———— lakhs of rupees contained in————wagons, of whom four men are to be passed free and————men are to be charged for at ordinary third class fares.

Treasury Officer.

To—The Accountant-General, Calcutta.

Pay to the East Indian Railway Company, or order, the sum of Rs.————, being third class fares for————men as above.
Rs.————

Treasury Officer.

FORM No. 2.

[To be provided by the Railway Company.]

Form No. 2(T).
East Indian Railway.
Pro. No.
Pass and ticket for treasure guards.
From————
To————
No. of guard————
Allowed free four men.
Charged for————
Amount charged Rs.————
————station.
————187 .

Station-master.

Form No. 2(T).
East Indian Railway.
Pro. No.
Pass and ticket for guards in charge of treasure booked under ticket No.——at————station.
From————station to————station.
For————en, of whom four are passed free, and————are charged for at third class fares. Rs.————
————station.
————187 .

Station-master.

CHAPTER II.

Executive and Ministerial Officers.

Section I.—Assistant Collectors.

1. Assistants may be employed, during the cold weather, entirely upon revenue duties in the interior, taking up only such criminal duties in the neighbourhood of their encampment as will not interfere with their revenue duties. It is very desirable that assistants should be as much in the interior of their districts as possible, in the cold season, performing settlement or other duties.

2. Assistants may be very usefully employed in examining and attesting the periodical returns despatched from the office. This will give them a good practical knowledge of their duties.

Section II.—Uncovenanted Deputy Collectors.

1. An uncovenanted Deputy Collector is to be addressed as "Esquire," "Khan Bahadur," or "Ray Bahadur," according to his nationality.

2. Uncovenanted Deputy Collectors are forbidden, on pain of dismissal or removal—

1st.—To employ, or retain on their establishment, any person being their private creditor, or any relative, dependent, or surety of such creditor.

2nd.—To borrow money from, or in any way incur debt to, any zemindar, talookdar, ryot, or other person possessing real property, or residing in, or having a commercial establishment within, the city, district, or division to which their authority may extend.

3rd.—To take a farm of any estate borne upon the revenue-roll of, or situate in, or belonging to a ward of, the district in which they are employed.

4th.—To purchase lands sold at public sales by the Collector, or to hold land, in the district in which they are employed.

5th.—To engage in any commercial transaction within the district in which they are employed.

3. The communication between a Collector and his deputies should be close, constant and personal; not confined to the interchange of official orders and reports. The careful supervision of the proceedings of his deputies, both at head-quarters and at sub-divisions, is one of the most important of a Collector's duties.

4. A Deputy Collector is not to be employed upon duties which cannot possibly pay for his salary, or even travelling

allowances, such as, for instance, searching for small estates. A Collector is responsible for any waste of the time of his subordinates in unnecessary travelling, or profitless employ.

5. A Deputy Collector can exercise the powers of a Collector under Act XX of 1848.

6. Commissioners are authorized to sanction, when necessary, a maximum of Rs. 10 a month for the office rent of an uncovenanted Deputy Collector not in charge of a sub-division stationed in the interior of a district. The actual sum to be allowed in each case must depend upon the facility or otherwise of obtaining accommodation in the particular locality. This allowance may not be drawn at the same time as travelling allowance (*section VIII, clause* 9), and it is not to be granted if there is available room for the Deputy Collector in any Government premises at the spot.

7. An uncovenanted Deputy Collector *in charge of a sub-division* at which no official residence is provided receives Rs. 50 a month house-rent, from the date on which he ceases to draw travelling allowance (*section VIII, clause* 4,) till a house is provided.

NOTE.—This rule applies to covenanted officers also.

SECTION III.—MISCELLANEOUS RULES APPLICABLE TO EXECUTIVE OFFICERS.

1. The announcement in the *Government Gazette* of an appointment, removal, leave of absence, &c., under the signature of a Secretary to Government, is sufficient authority for all officers concerned to recognize and act upon without any particular orders.

2. Collectors are strictly forbidden to borrow money from landholders, or managers of wards' estates, or guardians of wards.

3. Public servants of all departments are strictly forbidden to have any pecuniary dealings with Natives, whether within their jurisdiction, or beyond it, except under the restrictions contained in the four following rules:—

(*a*.)—Whenever a public servant wishes to dispose of a house, bungalow, elephant, horse, or carriage, or other valuable property, to any Native within his jurisdiction, or within the limits of the district in which he is employed on the public service, and from which he is not about to remove, he must report his intention to the local Government to which he is subordinate, stating the facts and circumstances, and the price offered for the article to be sold. The local Government will then pass such orders on the reference as may seem fit and proper.

(*b.*)—Whenever a public servant is about to quit his station or district permanently, or for a considerable period, and wishes to dispose of his house, bungalow, elephant, carriages, and horses, and the like property of value, to Native purchasers, he shall report his intention to the Commissioner, or the head local authority to which he may be immediately subordinate, and that authority will use its discretion in allowing the transaction, or in reporting the circumstance to the local Government for further orders.

(*c.*)—Whenever a public servant, on quitting his station or district, wishes to dispose of his furniture, household goods, live stock, &c., he is at full liberty to do so either by circulating lists of such property amongst the community generally, or by having the same put up to public auction, without reference to any authority whatever. All that is necessary is that the transaction should be open and patent to everybody on the spot.

(*d.*)—Rule (*a*) is to be considered applicable to purchases equally with sales.

The above rules are not applicable to bona fide tra

4. Commissioners are not at liberty to give extracts of the reports on the characters of officers which they make to the Board, without obtaining the Board's permission.

5. If a Commissioner knows and does his duty, there can never be any mistake on the part of any of his subordinates as to the estimation in which he is held by the Commissioner, or as to the general nature of the report which the Commissioner will make concerning him.

6. If distinct charges are made against officers, or special praise awarded to them, they will, as a matter of course, be furnished with the remarks of their superiors; but they have no right to demand a copy of every official report made concerning them.

7. The communication to inferior officers of the remarks and correspondence of their superiors in authority and position is always a matter of discretion.

8. The officers of Government are forbidden to receive complimentary addresses, either from those with whom they have been officially connected, or from the public.

9. As under the new system of examination most officers are examined within their own districts, it is unnecessary that leave of absence should be granted to these officers, as heretofore, for the purpose of attending those examinations. District officers are authorized in each case to fix, according to circumstances, the number of days during which each officer may be absent on this account from his sub-division, or from any duties entrusted to his charge.

10. In the case of executive officers, the district officer shall report for the information of the Commissioner of the division the number of days for which each of the examinees in the district has been allowed leave of absence, and that he rejoined his duties within the time allowed.

11. When an officer has to attend an examination in a district other than that to which he is attached, the time allowed will be fixed in the same manner by the Collector.

Section IV.—Ministerial Officers.

1. The rules passed by the Government for the admission of candidates for ministerial employment as apprentices in mofussil offices will be found in Appendix A. A register (No. 58) of admitted apprentices must be kept in the terms of the Government orders.

2. The appointment or removal of any ministerial officer whose monthly salary is not less than Rs. 10 is subject to confirmation or modification by the Commissioner, and, if necessary, by the Board. In submitting the nomination of any such officer, the Collector should detail his connections, if any, amongst the other officers, the police, or the landholders of the district.

3. As a general principle, the qualification of candidates for vacancies in a ministerial office should be tested by examination, and the preference given (*cæteris paribus*) to those who are well educated and well informed, regard being, of course, had to special qualifications for a special office.

4. Ministerial officers should not be kept *acting on probation* for an indefinite period; one or two months should suffice to test a man's fitness for office. The transfer, by officers of one department, of ministerial officers in the employ of other departments, without the concurrence of their immediate superiors, is forbidden.

5. Ministerial officers are attached to their office; and heads of offices are forbidden to carry them about with themselves when they are transferred to other districts.

6. Ministerial officers may not take service in two offices at once, or give part of their time to private service; and officers are forbidden to employ their official subordinates upon their private concerns.

7. Ministerial officers are not to be employed on lower salaries than those sanctioned for the office to which they are appointed.

8. The word "dismissal" is to be restricted to the case of an officer removed with disgrace. In other cases, the word "removal" is to be used. A "dismissed" officer may not be re-employed in the public service. The dismissal of any officer must be specially

13 "Register 45 should be kept up in the offices of all Commissioners, Collectors, and Sub-divisional Officers, and it should be revised in January of each year by comparison with the returns for the preceding year furnished by ministerial officers as required by Government circular No. 50, dated 26th August 1879." 3-2-80.

J. A. R.—Reg. No. 14239J.—650—1-3-80.

It is not sufficient that these orders sh
be substantially complied with; they m
be strictly carried out.

"9. In order that a servant of Government, when dismissed or removed, may be able to exercise his right of appeal, the resolution of the Government of India, circulated with Bengal Government miscellaneous circular No. 21, of 12th August 1879, explicitly requires that (except in the cases of public servants who are dismissed in consequence of facts or inferences elicited at a judicial trial, or in the cases of persons who abscond with an accusation over their heads, and in which therefore the prescribed procedure would be unnecessary or impossible), in all cases of removal or dismissal, the charge against the public servant concerned shall be reduced to writing, that his defence shall either be taken in, or reduced to, writing, and that the decision thereon shall also be in writing. Commissioners and other appellate officers are therefore precluded from confirming orders of removal or dismissal which have been passed in contravention of the above orders of the Government.

"9A. In accordance with the spirit of the orders referred to, the same procedure should be followed in all cases of punishment of Government servants in the receipt of higher salaries than ten rupees a month; and in cases in which Collectors or Commissioners submit recommendations for the punishment of subordinate officers." 1-1-81.

CIRCULAR ORDER, SLIP No. 10, JULY 1881.

"Cases occasionally occur in which it is considered inexpedient to undertake the prosecution of Government servants who are dismissed on account of offences for which they are liable to be criminally prosecuted. In future, in such cases, the reasons which render it inexpedient to undertake a criminal prosecution should be recorded at the time that the order of dismissal is passed. When there is no objection to such a course, the reasons should be included in the order of dismissal, of which the dismissed servant receives a copy; but in every case a copy of the recorded reasons for not instituting a prosecution when the offender was liable to one should be forwarded with any report that may afterwards be made on the case to the Board or Government." 2-7-81.

reported, through the Commissioner, to the Board of Revenue, for entry in a register kept in their office by the orders of Government.

9. In all cases in which a public servant of the class eligible for pension is dismissed from his appointment by his superior officer, such officer shall invariably record a proceeding, either in English or in the vernacular, setting forth fully the grounds of such dismissal. Before final orders are passed in such cases, the explanation of the public servant should be called for; and if such explanation be given verbally, it should be taken down in writing by the superior officer.

10. Ministerial officers may not take farms, or mokurrerees from any landholder in the district in which they are employed.

11. All heads of offices having establishments in the pay of Government should make their subordinates distinctly understand that all public servants arrested for debt, or having recourse to the Insolvent Court, will be deemed to have forfeited their appointments, unless it can be shown that their embarrassments have been the result of unforeseen misfortunes, or of circumstances over which they could exercise no control, and have not proceeded from dissipated or extravagant habits. Every case in which a servant of Government is arrested for debt, or resorts to the Insolvent Court, should be invariably reported for the information of Government, with a copy of the schedule filed in the Insolvent Court, when recourse is had to that Court.

12. Ministerial officers are forbidden to trade in the district in which they are employed.

13. A ministerial officer owning or acquiring, by purchase, inheritance, or otherwise, houses or lands in the district in which he is employed, or in any other district, must report the circumstance, at once, to the head of the office. A register in English (No. 45) is to be kept in each office, showing the landed property belonging to each officer.

14. The foregoing clauses are applicable to officers on a Commissioner's establishment.

15. The Collector has full power to transfer any ministerial officer from one office, be it head-quarters or sub-divisional, to another, within the district, as he may think expedient for the public service; and the Commissioner has full power, in the same way, to transfer an officer from, and to, any office within the division. Collectors should, however, avoid effecting transfers during the year, unless such a course is absolutely necessary. As a rule, they should report the transfers they wish to make to the Commissioner in February of each year, so as to admit of the transfers being regulated generally over the whole division by the Commissioner, after consideration of the recommendations made by the several district officers subordinate to him.

16. Appointments should be exchanged between those officers only who draw equal salaries, or belong to the same grade of ministerial employés in the sanctioned scale of the establishments to which they severally belong. Transfers are not to be made without definite reason in each case.

17. The Commissioner should annually inquire (upon his visit to the district, if he goes there, otherwise by special letter), how far the Collector of each district of the division has attended to the provisions of rule 15, and whether it is necessary for him to transfer any officer from the district to another district. He should mention the subject in his annual report.

18. An officer partly subject to any other authority must not be summoned by a Collector without intimation to the other authority.

19. The sheristadar or head Native officer of a Collectorate is generally responsible for the conduct of every branch of the duties of the establishment; Collectors are to be careful that no Native officer, especially no sheristadar, be permitted to evade his obligations, particularly in the way of authenticating books, documents, accounts, &c., by his signature.

20. The sheristadar is bound to bring publicly to the notice of his superior, with the express purpose of obtaining the effectual interference of higher authority, any malpractices among the ministerial officers of which he may become aware. If he neglect to do so, he is liable to instant dismissal for connivance. A plea of ignorance of such malpractices will be received as an admission of unfitness for the high and responsible duties of his office.

21. A commission of 5 per cent. is to be paid to the nazir on the proceeds of all moveable property sold by him on account of Government. This charge should be entered in the contingent bill of the office.

Section V.—Security Bonds.

1. The following officers under a Collector must furnish security for the payment of any demand against them (malzamin):—

Treasurers ...	First class to give ...	Rs. 20,000	security.
	Second ditto	,, 15,000	,,
	Third ditto	,, 10,000	,,
Nazirs, sub-divisional nazirs		,, 500	
Tehsildars ...	First grade	,, 5,000	
	Second do.	,, 3,000	
	Third do.	,, 1,500	
Excise darogahs not exceeding		,, 1,000	
Ditto mohurirs ditto		,, 250	
Money-order agents and their sureties ...		,, 500	each.

CIRCULAR ORDER SLIP NO. 17, OCTOBER 1882.

"Act XI of 1882, section 6."

3, A. In accordance with the Resolution of the Government of India No. 3[illegible]7, dated [illegible] ~~September~~ nov 188[illegible]5, the revised form of agreement No. 1 in appendix B (pages 48 and 62) is prescribed for Treasurers. It is not necessary or possible that all such bonds to be executed in future should be drawn up in this exact form, and modifications may be required to render this form of agreement suitable in particular cases; but it is important that there should be as little difference as possible in the nature of the obligation of the signatories to the bond, and the interests of Government must in every instance be fully secured.

3, B. Without the special sanction of the Local Government in respect of any particular case or class of cases no other form of security than Promissory Notes (including Stock Notes) of the Government of India shall be taken from Treasurers or other officers of Government who are entrusted with the charge of public money.

"But the head of every office may at his discretion exempt from this rule any officer, whatever his salary, if he is not charged with the custody or receipt of public money; and any officer who is charged with the custody or receipt of public money may be exempted from this rule at the discretion of the head of the officer if his salary does not exceed Rs. 50 per mensem. No other officer shall be exempted from the rule without the express orders of Government in each case." 3-3-84.

and managers of estates under the Collector, whether the property of Government or of individuals.

2. And the following must give security to be present when called upon (hazirzamin) :—

Record-keepers and their assistants.
Guardians of wards of court.

3. Forms of security bonds are given in Appendix B.

4. If the bond required from an officer be of a special character, such as to require the employment of an English solicitor for its preparation, it is optional with the officer to employ the Government solicitor or any other. Heads of offices may accept a bond without taking the advice of the solicitor to Government, on their own responsibility. Persons actually in the employ of Government are not liable to any charge for the preparation of any document connected with their appointments. The Government law officers will draw up any such documents which the heads of office may require.

5. Ministerial officers, whose duties require that public money should pass through their hands, should be required to furnish security to the amount of 10 per cent. in excess of the highest sum which is likely to be in their custody at one time. The nature of the security to be taken must be determined with reference to the circumstances of each case. Security in the form of a deposit of cash, or promissory notes, in preference to the pledge of landed property, should not be insisted on in cases in which the adoption of such a rule would operate hardly upon ministerial officers drawing small salaries. Nothing in this rule applies to officers of the department of accounts: or to those officers who are merely entrusted with the expenditure of a fixed permanent advance, as the situation of such officers may be considered to be a sufficient security for such small disbursements; or to such potdars as are appointed on the responsibility of district or sub-divisional treasurers, the security bond of the treasurer being worded so as to cover any possible defalcation by his subordinates.

6. In Appendix C will be found the form of agreement to be taken from ministerial officers depositing Government promissory notes or cash as security.

6 7. When a "malzamin" is prescribed, and the amount is not fixed by any rule, it is to be settled with reference to the trust. The value of the property pledged must be equal to the value of the property which will be committed to the custody of the officer; and, besides the specific property pledged, the surety must pledge all his other property generally.

8. Persons residing within the limits of the original jurisdiction of the High Court are not to be accepted as sureties; and property situate within the same limits is not to be accepted as a pledge.

9. When a security bond is tendered, the revenue officer concerned shall cause a proclamation to be issued, and to be affixed at the mofussil cutcherry or residence of the surety, or in a conspicuous place in the village where the land or other property pledged in the bond is situate, in the presence of not less than two respectable residents of the village; and also at the police thana within the jurisdiction of which the property is situate (the receipt of the inspector being obtained through his superiors), calling upon all persons who have claims upon, or who deny the right of the proposed surety to, the property mentioned in the bond (which is to be carefully set forth in the proclamation), to come forward within one month and prefer their claims or objections in respect to it, on failure of which the inadmissibility of any pleas of objection will be pleaded by the revenue authorities in bar of any future claim wheresoever preferred. At the expiration of the month, the officer is to record a proceeding accepting or rejecting the security. If he accepts it, the bond is to be immediately registered under Act VIII of 1871. Officers are personally responsible for the observance of these rules.

10. Collectors of districts are also to hold inquiries into the validity of all securities given by salt and customs officers who are required to find security, and to incorporate the results in their annual departmental reports. The Collector of Customs, Calcutta, the Superintendent of Stamps, and the Superintendent of Stationery, are to state, annually, in their reports, after necessary inquiries, whether the securities of all officers subordinate to them, who furnish security, are sufficient and valid.

11. The same steps as are described in the preceding rule 9 should be taken towards the close of each year to test the security furnished by every officer who has to provide security for the due discharge of his duties under Government, and the result reported to the Commissioner in return No. XXXVI of the periodical return list.

12. A surety is, at all times, at liberty to withdraw his security after one month's notice. During this month he may, for his own security, associate another individual in the execution of the trust of the officer for whom he is security.

13. The sale, for arrears of revenue, of landed property known to be pledged as security for an officer in another department, should be immediately reported to the officer's superior.

14. Public securities lodged with Government officers as a guarantee for the due performance of official duties are to be ~~sent for safe custody to the Bank of Bengal~~.

or Sub-Inspector in charge of the Th

"Endorsed over and remitted through the Accountant-General to the Comptroller-General, as laid down in the Resolution of the Government of India, Department of Finance and Commerce, No. 276, dated 30th April 1880." 4-3-81.

Appendix D
See Section VI clause 1
The Standard Ministerial Establishm
Uncovenanted Deputy Collectors

~~CIRCULAR ORDER, SLIP No. 2, JANUARY 1879.~~

'The authorized scale is given in appendix D.' 9-1-79.

(a) For a Deputy Collector not in charge of a sub-division and performing no magisterial duties—

Two clerks or mohurirs, Rs. 20 rising to Rs. 30 each.

A chuprassee, Rs. 5.

(b) For a Deputy Collector not in charge of a sub-division, but employed as a Deputy Magistrate—

Four clerks or mohurirs, Rs. 20 rising to Rs. 30 each.

A chuprassee, Rs. 5.

(c) For a Deputy Collector employed on settlement or other field work away from head-quarters—

An establishment of Rs. 50.

The Collector may raise the Deputy Collector's establishment to this standard by such additions as he thinks most convenient with reference to the nature of the work, provided that no mohurir receive less than Rs. 20 a month. 9-1-79.

15. Cash securities are to be placed in deposit in district savings banks, provided the maximum amount of security of an officer does not exceed rupees five hundred.

16. Cash or other saleable securities deposited by officers of the Department of Public Works are to be received for safe custody, and returned, by Collectors, on the requisition of the executive officer countersigned by the Superintending Engineer.

17. Security bonds given on plain paper by ministerial officers are exempted from payment of registration fees.

Section VI.—Establishments of Uncovenanted Deputy Collectors.

1. Collectors may sanction the employment of ministerial establishments for uncovenanted Deputy Collectors up to the authorised scale, if the expenditure has been duly estimated in the budget of the district. The authorized scale is given

2. The establishments at sub-divisions are fixed and permanent.

3. When a Deputy Collector is appointed in succession to another Deputy Collector, the establishment of the predecessor will be the establishment of the successor.

4. When a Deputy Collector is moved to another district and is not replaced, his establishment is to be discharged. This rule is also to be applied, after a lapse of two months, to the case of a Deputy Collector on leave, whose appointment may not, during that period, have been temporarily filled by another Deputy Collector. If the officers of an establishment, thus discharged, have a good character, they are to be regarded as having a special claim to re-employment in case of any vacancy occurring in the permanent establishments in the district.

5. A Deputy Collector is, therefore, when leaving a district, always to report to the Magistrate and Collector the manner in which each officer of his establishment has performed his duty.

6. The Board is competent to sanction charges on account of a Deputy Collector's ministerial establishment retained after the removal or death of a Deputy Collector, for arranging the records of his office, reporting each case, as it occurs, to Government, for communication to the Financial Department.

7. The Magistrate and Collector is to appoint an establishment for a Deputy Collector joining a district.

Section VII.—Absence.

1. The covenanted and uncovenanted absentee regulations are contained in "the Civil Leave Code," being the notification of

the Government of India, Financial Department, No. 2008, dated 14th March 1872, with subsequent amendments published under the same authority.

2. An Assistant or Deputy Collector requiring leave of absence must make his application to the Collector, who will forward it to the Commissioner with an endorsement stating whether or not the leave may unobjectionably be granted. The Commissioner will exercise his discretion in submitting the application, through the Accountant-General, to Government, or declining to do so.

3. Whenever a Commissioner submits to Government an application for a short leave of absence from any of his subordinates, he must suggest the arrangements which should in his opinion be made for carrying on the duties of the absentee during his absence.

4. Subject to the orders of the Government of Bengal, heads of offices may grant, at their discretion, casual leave of absence from office, in case of sickness, death of near relations, &c. Such casual absences are not to be reported to the Accountant-General, but they are to be systematically entered in a book (Register No. 48) to be kept in each office; and when an application for privilege leave is received, it is to be dealt with with some reference to the entries in this book.

5. Half-pay is allowed to peons in the employ of Government while sick in hospital, or receiving medical aid as out-door patients of the hospital of the station to which they belong.

6. The following registers are to be kept in every office. The headings of these registers are given in the chapter headed "Registers."

(1)—Register (No. 46) shewing the period of absence of members of the establishment drawing Rs. 100 a month and upwards on sick leave (section 3, Supplement F of the Civil Leave Code).

(2)—Register (No. 47) shewing the period of absence of members of the establishment drawing Rs. 100 a month and upwards on leave on private affairs (sections 5 and 7, Supplement F of the Code).

(3)—Register (No. 48) shewing the period of absence of members of the establishment drawing more than Rs. 10 a month, on casual leave, under the provisions of the Financial Resolution of the Government of India, dated 19th March, modified by the resolution of 28th September 1858.

(4)—Register (No. 49) shewing the period of absence of members of the establishment drawing less than Rs. 100 and more than Rs. 10 a month, on leave granted to them according to the spirit of the Uncovenanted Absentee Rules, dated 13th April 1864.

"6. Register 46 of leave to ministerial officers is to be kept in every office. The headings of this register are given in the chapter headed Registers." 6-3-88.

SECTION VIII.—TRAVELLING ALLOWANCES, &c.

[See also chapter headed "Practice and Procedure."]

1. The rules regarding the travelling allowance to covenanted officers are to be found at page 19 of the Civil Furlough Regulations.

2. Uncovenanted Deputy Collectors are authorized to draw travelling allowance, at the rate of Rs. 3 per diem, or at 4 annas a mile by dâk, or 1½ annas a mile by rail, during the period of their employment in the interior of their districts.

3. An officer appointed to the charge of a sub-division is entitled to be provided with accommodation for his residence free of cost, or to house allowance in lieu thereof.

4. When there is no Government residence at the sub-division, he will, for the first three months, draw the daily allowance to which he is entitled by the rules of his service when out in camp, viz. if an Assistant Magistrate, Rs. 5 a day, if a Deputy Magistrate, Rs. 3 a day.

5. After that period he will draw Rs. 50 per mensem until accommodation is provided for him.

6. If, during the three months mentioned in ~~rule~~ clause 4, an officer leaves his head-quarters and marches in the interior of his district, the allowance under rule 2 will cease; and during the period of his absence on tour, he will be entitled to draw house allowance, only at the rate of Rs. 50 a month under rule 3, in addition to the mileage or daily travelling allowance to which he may be entitled by the rules in force.

7. When an officer in charge of a sub-division is obliged to vacate his residence for any extensive repairs or alterations to the building between the 1st of April and the 1st of November, he will be entitled to the same allowances as an officer taking charge of a sub-division at which there is no Government residence, that is, he will draw Rs. 5 or Rs. 3 a day, as the case may be, for the first three months, and Rs. 50 a month afterwards, until his residence is again ready for occupation.

8. The Department of Public Works will, however, always endeavour to make such repairs between the 1st of November and 1st of April, when the sub-divisional officer can reside in his tent, and when he will draw no allowance, unless he is out in the interior of the sub-division.

9. Occasions frequently arise on which it is necessary to depute Assistants or Deputy Magistrates and Collectors from their head-quarters into the interior of the district on duties which enable them to make their temporary head-quarters at a sub-division or elsewhere, and which do not require constant

marching about. On such occasions the officers will draw full travelling allowance, according to the rules in force, for the first month of their halt at any one spot, and half the allowance for the second and third months. After the third month this halting allowance will cease altogether. This rule is not meant to interfere with the right of the officers to draw full mileage or travelling allowance during the second, third, and subsequent months, for days on which he may be marching to make tours of inspection, &c.

10. When the halts of any officer, employed in one district only, exceed a fortnight in the month, he is to draw only half travelling allowance for the whole period of such halts. If the officer is employed in more than one district, this rule is only to apply if he halts for more than a month at one time.

11. Ministerial officers are entitled to three-tenths of their salaries (pay and acting allowance, if any,) as travelling allowance, when on duty with their superiors in the interior; when required to accompany their superiors by dâk or at a more rapid rate than three miles an hour, they are entitled to draw travelling allowance at 4 annas a mile; provided the actual expenses incurred by them, and no more, are drawn; but when a bill for travelling allowances to ministerial officers on this scale is submitted, a certificate must be appended, in the following form :—

Certified that the exigencies of the public service required that the above officers should be directed to proceed by dâk, or at a more rapid rate than three miles an hour, and that no more than actual expenses have been charged.

12. Whenever an officer, not a ministeral officer, who is entitled to draw travelling allowance by the mile, has travelled any part of the distance by railroad, he may only charge as follows :—

If entitled to charge ordinarily at the rate of 8 annas or more per mile	3	annas a mile.
Otherwise	$1\frac{1}{2}$	,, ,,

13. A ministerial officer, under such circumstances, is to receive the actual cost of his ticket; by the second class if his salary be Rs. 50 or more; otherwise, by the *intermediate* class, or, on railways where no such class is provided, by the third class. An officer entitled, under the above rule, to second or intermediate class, may exchange it for batta, (3-10ths of salary) for the period of the journey. An officer entitled to third class fare may draw it in addition to such batta.

14. The Board and Commissioners, respectively, are competent to pass travelling charges, at authorized rates, to any amount.

15. An officer in camp is entitled to charge to Government the cost of carrying one office tent for himself, one tent for his Native establishment while engaged in official work, one tent for chuprassees, and one for his police-guard, in cases where he is

If the officer's salary is not less than Rs. 400 a month.	First class fare, upon his furnishing one of the certificates prescribed in Financial notification No. 1497, dated 28th March 1879. 1-8-80.

13. The Government has sanctioned the following travelling allowances for ministerial and menial officers who are entitled to travelling allowances when travelling by railway on duty, or on transfer from one office to another :—

For an officer whose service is superior under the Civil Pension Code :—

At the option of the officer, in lieu of any daily or monthly travelling allowance to which he may be otherwise entitled.—

If the officer's salary is not less than Rs. 50 a month, second class fare; or where there are only two classes, upper class fare; if the officer's salary is less than Rs. 50 but not less than Rs. 10 a month, intermediate class fare, or if there be no intermediate class accomodation in the train by which he is required to travel, third, or where there are only two classes, lower class fare.

For an officer whose service is inferior under the Civil Pension Code—

In addition to any daily or monthly travelling allowance to which he may be otherwise entitled,—the fare of the lowest class in the train by which he may be ordered to proceed, whether called lower, third, or fourth class.

13*a*. If the journey involves the absence of the officer from his head-quarters or standing camp for one or more nights, so as to make it necessary for him to carry with him servants and baggage, double the fare to which he would otherwise be entitled, may, at the discretion of his superior officer, be granted to him.

13*b*. An officer in superior service may not, except as provided in paragraph 4, charge railway fare on any day for which he receives travelling allowance at the daily or monthly rate.

13*c*. If an officer in superior service is required to travel on one day partly by railway and partly otherwise, or to make a railway journey in the course of another journey, or of a tour, then, at the discretion of his superior officer, he may be reimbursed his actual expenses, not exceeding on the whole the amount to which he is entitled under clauses 13 and 13*a* above, added to the amount to which he would be otherwise entitled, for the period occupied by the journey by railway, as daily or monthly (contract) allowance. 9-10-81.

13. The Government has sanctioned the following travelling allowances for ministerial and menial officers who are entitled to travelling allowances when travelling by railway on duty or on transfer from one office to another :—

For an officer whose service is superior under the Civil Pension Code.

At the option of the officer, in lieu of any daily or monthly travelling allowance to which he may be otherwise entitled,

If the officer's salary is not less than Rs. 50	Second class fare.
Otherwise	Intermediate class fare, or if there be no intermediate class accommodation in the train by which he is required to travel, second class fare.

For an officer whose service is inferior under the Civil Pension Code.

In addition to any daily or monthly travelling allowance to which he may be otherwise entitled	Third class fare.

13*a*. If the journey involves the absence of the officer from his head-quarters or standing camp for one or more nights, so that presumably it becomes necessary for him to carry with him servants and baggage, double the fare to which he would otherwise be entitled may, at the discretion of his superior officer, be granted to him.

13*b*. An officer in superior service may not, except as provided in clause 13*c*, charge railway fare on any day for which he receives daily or monthly travelling allowance.

13*c*. If an officer in superior service is required to travel on one day partly by railway and partly otherwise, or to make a railway journey in the course of another journey or of a tour, then, at the discretion of his superior officer, he may be reimbursed his actual expenses, not exceeding, on the whole, the amount to which he is entitled under clause 13 or 13*a*, added to the amount to which he would be otherwise entitled for the period occupied by the journey by railway as daily or monthly (contract) travelling allowance. 2-6-79.

1. Saving as provided in rule 3(*a*), the salary of an officer who is dismissed, ceases absolutely from the date of his dismissal; no allowances may be granted to him for any period occupied in his prosecution of appeals against the order dismissing him.

2. Saving as provided in rule 3(*b*) an officer suspended from office as a penalty for misconduct is entitled to no salary while he is absent from duty.

3. Subject to the proviso that, without the permission of the local Government, no expenditure in excess of what would have taken place if the officer had remained on duty, may be incurred—

(*a*) Subsistence allowance, at a rate not exceeding one quarter of his salary, may be granted by the authority suspending him, to an officer removed from office pending inquiry into his alleged misconduct, provided that, if the officer is a European, his subsistence allowance should not commonly be less than Rs. 25 a month; if his salary be less than Rs. 100 a month, the rate may be increased accordingly.

NOTE.—The subsistence allowance is authorized as a matter of grace only, and cannot be claimed as of right.

(*b*). If the suspension of an officer as a penalty for misconduct is, upon reconsideration or appeal, held to have been unjustifiable or not wholly justifiable, or if an officer dismissed from office or suspended pending inquiry into his alleged misconduct is, after inquiry, or upon reconsideration or appeal, reinstated, then the revising or appellate authority may grant to the officer, for the period of his absence from duty—

(1) If the officer is honorably acquitted, full salary;

(2) Otherwise, such portion of his salary as to the revising or appellate authority may seem expedient.

entitled to a guard. The carriage of private tents should, as at present, be paid for by the officer himself; and if the Government tents are used for private purposes, the officer should pay the cost of carriage; or if the accommodation is devoted partly to official, and partly to private purposes, he should pay half the cost of carriage. The *travelling allowance* paid by Government to civil officers is intended to cover expenses of this character.

16. Sub-Deputy Collectors are authorized to draw under special circumstances travelling allowance at the rate of Re. 1-8 per diem, or at 4 annas a mile by dâk or by river, and 1½ annas by rail if the divisional Commissioner thinks fit to allow it. Canoongoes may also draw travelling allowance when specially recommended under the rules applicable to ministerial officers.

Section IX.—Suspension and Imprisonment.

1. Subsistence to an uncovenanted servant who is suspended, pending an inquiry into his conduct, should be limited, before the result of the inquiry is known, to one-fourth of his salary, unless he be a European on pay exceeding Rs. 25, in which case the subsistence is to be allowed at one-fourth of his salary, to an amount not less than Rs. 25 monthly.

2. Should the officer be reinstated, he may, at the discretion of the local Government, or of the head of the department to whom the local Government may delegate such authority, be allowed full salary, if he shall have been fully acquitted; or a portion of his salary, if the result of the inquiry should be censure or admonition; but, when censure or admonition is awarded, the subsistence allowance during suspension must be so adjusted as not to involve additional charge.

3. The authority alluded to in the last preceding clause has been delegated by Government to the Board of Revenue in respect to uncovenanted officers of the revenue department.

4. When the payment which the local Government may adjudge, for the period of suspension, to an officer who is reinstated, involves additional expense, it must be separately provided for.

5. An officer whose suspension is followed by dismissal is not to be allowed more than the subsistence which may be admissible to him under clause 1, for the period that he was suspended.

6. The time passed under suspension, pending inquiry, is taken into account as service towards pension in cases of reinstatement: where suspension has been adjudged as a penalty, the period is disallowed.

7. When any servant of Government is committed to prison, either for debt or on a criminal charge, he is to be considered as under suspension from the date of his arrest, and not allowed to

draw any pay until the termination of the proceedings against him, when an adjustment of his allowances will be made, according to the circumstances of the case—the full amount being given only in the event of the officer being acquitted of blame, or (if the imprisonment was for debt) of its being proved that the officer's liability arose from circumstances beyond his control.

Section X.—Applications for Establishments, &c.

1. Arrangements involving any increase to, or change in, an establishment, are never to be carried out without sanction previously obtained; or, in cases of emergency, without immediate report for sanction. Even the local Government can only sanction any change in an establishment subject to report to the Government of India. Any local officer breaking this rule is personally liable for the consequences.

2. It must be made a condition of the appointment of any person on any temporary establishment sanctioned by the Board that three-fourths pay only shall be drawn during the period for which the establishment is entertained, and that the remainder can be claimed at the expiry of the sanctioned period, provided the work be then completed, or sufficient cause shown to the satisfaction of the Commissioner of the division for the failure; otherwise the quarter pay will be forfeited to provide for the completion of the work by other persons.

3. The Board are authorized to carry out, at once, any reductions of establishment which they may consider practicable, reporting the same for the formal sanction of Government.

4. All applications for any increase of establishment, or additional allowances, are to be submitted in the subjoined form, the necessity for the increase being fully explained:—

Extract from Home Department of Government of India.		Office to which the proposition refers.	Nature of charge.		Proposition.						Grounds of proposition.	Local Government's recommendation.	Orders of the Government of India.		
					Permanent.		Temporary.						Home Department.	Financial Department.	
Number.	Date.		Present scale.	Proposed scale.	Increase per month.	Decrease per month.	Period.	Increase per month.	Period.	Decrease per month.			Remarks.	Remarks.	Orders.

5. As a general rule, a statement of the present work, on an average of three years, as compared with the work ten years previously, should be appended, whenever the proposition is for a permanent increase to an established office.

6. In submitting their detailed statements of establishments to the Accountant-General at the close of the year, officers are to annex a note showing those items of expenditure which, though sanctioned, have not been actually incurred.

7. The date on which a temporary establishment is discontinued is always to be reported to the Accountant-General.

8. Personal allowances are not to be continued when the officer receiving them is promoted to an office of which the salary is equal to, or exceeds, the amount received by the officer in his old office, including personal allowances.

Section XI.—Miscellaneous.

1. All officers of Government, when proceeding on the public service, should under all circumstances, pay on demand the amount of all tolls (whether road or ferry) which may be demanded of them, the sums thus paid being subsequently recovered by being charged in their contingent bills. Only police officers proceeding on duty, who might be detained inconveniently by not having money with them, should be permitted to pass without paying at all.

2. Commissioners and Collectors are not to forward to the Government representations from their subordinates relating to the personal services of the latter. Persons desiring to bring their claims on such ground to notice must do so through the public post.

3. Any commission on purchases made by a public servant on account of Government, or any gratification, or payment, the receipt of which is not specially sanctioned by Government, has been, by Notification in the Gazette, dated 16th July 1865, declared not to be a "legal remuneration" within the meaning of section 161, Act XLV of 1860.

4. An officer having incurred the grave displeasure of the Governor-General in Council for omitting to state all the grounds for dismissal in a certificate granted by him to a dismissed subordinate, attention is specially drawn to the responsibilities of all officers in this particular, and to the necessity of stating the whole of the facts in respect of character and conduct in all certificates which may be granted by them to their subordinates.

APPENDIX A.

[See Section IV, Clause 1.]

Rules for the admission of candidates for ministerial employment in mofussil offices.

1. No apprentice or Umedwár shall be admitted to work in any mofussil office except in conformity with the Government Resolution of 30th January 1856. (See below.) The employment of apprentices without the express and formal sanction of the head of the office is absolutely prohibited.

2. Whenever a vacancy occurs, or is about to occur, either in an apprenticeship, or in a paid appointment, a notice of the fact should be suspended in some prominent place in the office, and a date, which shall not be less than 15 days after the issue of the notice, shall be fixed for filling up the vacancy.

3. Not more than five* apprentices shall be retained in any one office, and no person shall be appointed an apprentice whose age exceeds twenty years.

4. If, on the expiry of an apprenticeship of five years, any apprentice has failed to obtain a paid appointment, he shall not be retained in the office in any capacity.

5. On the day fixed for filling up a vacancy, the head of the office shall see and examine, all applicants and their certificates, and record a proceeding stating that he has done so, noting in detail the claims of the three or four more eligible candidates, and giving his reasons for the selection ultimately made.

6. This proceeding, together with the applications, and any copies of certificates filed, &c., should be made into a regular record bundle, and be available for reference in case of any appeal being made against the appointment.

7. In the case of an apprenticeship or of a paid appointment, of which the salary is less than Rs. 10 a month, the head of the office, if a Magistrate, may make over the matter to the Joint, Deputy, or Assistant Magistrate, and if a Collector, to the Deputy or Assistant Collector, for report or decision.

8. All appointments of Rs. 10 a month or upwards, made by a Magistrate or a Collector, should be reported monthly to the Commissioner for confirmation in accordance with the laws and orders* in force; and the Commissioner should fill up with his own hand the column reserved for his "remarks," sending a copy of such remarks for his subordinate's guidance.

* Circular orders of Superintendent of Police, dated 28th January 1838 and 29th January 1839.

Section IV, clause 2 of this chapter of the Board's Rules.

9. The above orders are to be applicable, not only to permanent appointments but also to acting appointments, vacant, or likely to be vacant, for three months or upwards.

10. The annual returns of appointments for the Education Department are to be prepared and submitted in strict accordance with the orders marginally noted.

Government Notification, 9th July 1855.
Government orders, No. 1456, dated 3rd September 1858.
Government orders, No. 80, dated 20th March 1860.
Government orders, No. 10, dated 18th January 1862.

11. A special report will be prepared by the Director of Public Instruction every year, as to the way in which the orders of Government have been carried into effect by the different Commissioners and district officers.

12. All apprentices, who have not been appointed in conformity with the Resolution of the 30th January 1856, all in excess of five in any one office, and all who have been employed as apprentices for more than five years, are to be forthwith removed.

* By Government order, No. 7267, dated 6th of August 1865, it is provided that not more than two apprentices may be retained in the office of a Deputy Magistrate and Deputy Collector.

Resolution by the Government of Bengal (General—Education) Fort William, the 30th January 1856.

READ again a letter from the Director of Public Instruction, dated the 5th ultimo, enclosing a memorandum drawn up by Mr. Pratt regarding the system of employing apprentices in the Government offices in the mofussil.

Read a letter addressed to the Board of Revenue on the 31st ultimo, forwarding the above.

Read a communication from the Board, dated the 12th instant.

The Lieutenant-Governor regards the object which Mr. Pratt has in view as one which it is most desirable to obtain; but he is not at present prepared to go further for the purpose of attaining it than to prescribe a general rule that no apprentice shall be admitted into any office without the express sanction of the head of the office, to be recorded in a register to be kept for the purpose. This register shall record the name and the age of the apprentice; the kind and extent of education which he has received; to which of the amlah in the office he is related or by which of them recommended, with any further particulars that it may seem desirable to the head of the office to record. Every apprentice admitted shall likewise receive a perwannah signed by the head of the office specifying that he is admitted as an apprentice.

The results to be secured by the above rule will necessarily depend much upon the manner and the spirit in which it is worked by the several heads of offices. The Lieutenant-Governor desires therefore to signify his hope and expectation that every officer will feel himself under a strong obligation to evince a real interest in regulating by means of the rule the admission of apprentices into the public offices, and that in every instance the head of the office will satisfy himself by personal examination and inquiry of the responsibility of the candidate for admission, and also that he possesses a fair extent of education.

The Lieutenant-Governor would further inculcate upon officers the propriety of encouraging the acquirement of English by giving a preference to candidates who have received an English education if in other respects they are as eligible as other candidates who do not know English.

The Lieutenant-Governor thinks it desirable, however, on this point to leave a full discretion in the hands of the local officers, informing them merely of the general views and wishes of Government, and trusting to them to give effect to them to the utmost extent that they may deem advisable and right with reference to local circumstances or individual claims. Irrespective of the general reasons, which make the Lieutenant-Governor at all times desirous to fetter, as little as possible, the discretion of the local authorities in matters of this kind, he is strongly of opinion that in this particular matter it would neither be practicable nor wise to attempt to act altogether independently of, and without reference to, the head native amlah.

As a general rule, the Lieutenant-Governor considers it a proper and a judicious proceeding that the opinion of the sheristadar of an office should be consulted in regard to the entertainment of new amlah, including apprentices, in an office for the correct, punctual, and honest working of which he is directly responsible; and the Lieutenant-Governor is satisfied that in the great majority of cases if the covenanted head of the office exhibits a true interest in the working of his office, and at the same time evinces a proper consideration and respect to the principal uncovenanted servants in the office, he will receive cordial support at their hands, and will find them just as anxious as he is himself to introduce none but respectable and educated young men into the office. The Commissioners of revenue and circuit will take occasion, on visiting the different stations of their divisions, to satisfy themselves that proper attention is paid by the district officers to the admission of apprentices into their sheristas.

APPENDIX B.

Form of Security Bond.

KNOW all men by these presents that (principal) of (1st surety) (2nd surety) of are held and firmly bound unto the Secretary of State for India in Council in the sum of Rs. to be paid to the said Secretary of State in Council, his successors or assigns or his or their certain attorney or attorneys for which payment, will and truly to be made, we bind ourselves, our heirs, executors, administrators, and representatives jointly, and every two of us bind ourselves, our heirs, executors, administrators, and representatives jointly and each of us binds himself, his heirs, executors, administrators, and representatives severally, firmly by these presents, sealed with our seals, dated this day of 188 , and each of us the said doth hereby for himself, his heirs, executors, administrators, and representatives covenant with the said Secretary of State in

مذکور همیشه اپنے عہدے کا کام زر کے
درستي سے انجام کریگا اور اپنے عہدہ کا
کاغذات حساب وغیرہ اور اپنے ذمہ کا کاغذ
اسٹامپ جو کچھہ جسوقت اُسے طلب ہوے
داخل کریگا اور اگر اپنے ذمہ کا زر تحویل
یا کاغذات اسٹامپ اپنے تصرف مین لاوے
یا دوسرے کو تصرف کرنے دیوے یا زر
تحویل و کاغذ اسٹامپ اور حساب اُن سبھونکا
سمجھانے اور داخل کرنے مین غفلت کرے
اور اُس باعث سے سرکار کے جو کچھہ خیانت
یا نقصان زر نقد یا اسٹامپ کے ہوے بلا
عذر اُن سب امور کے جوابدهی مجھہ پر اور
بعد میرے میرے وارثان اور اوصیا اور قایم
مقام پر هی اور اُس خیانت و نقصاني کے
جوابدهي کے واسطے اپنے جایداد مملوکہ اور
مقبوضہ مفصلہ الذیل کو جو بلا شرکت غیر

of the division, execute this security bond, and do hereby declare that the treasurer shall duly discharge the duties to be entrusted to him; that he shall when called upon, produce the papers connected with the account of the stamps under his custody and any other papers. I myself, and after my death my heirs, executors, and representatives, will without any objection be responsible for any loss arising from his making any defalcation of money or stamps, or allowing anybody to do so, and also any loss arising from his neglect or delay in submitting the papers connected with the money and stamp accounts under his charge. I pledge the undermentioned property, which is solely in my possession and enjoyment, to make good any such loss. I myself, my heirs, executors, and

DECEMBER 1885.

MR. REYNOLDS.

No. 8.

UNDER the orders of the Government of India the following form of agreement is substituted for that now numbered 1, appendix B, on page 48 of volume I of the Board's rules: –

KNOW all men by these presents that (*Principal*) of [*1st surety*] (*2nd surety*) of are held and firmly bound unto the Secretary of State for India in Council in the sum of Rs. to be paid to the said Secretary of State in Council his successors or assigns or his or their certain attorney or attorneys for which payment will and truly to be made we bind ourselves our heirs executors administrators and representatives jointly and every two of us bind ourselves our heirs executors administrators and representatives jointly and each of us binds himself his heirs executors administrators and representatives severally firmly by these presents sealed with our seals dated this day of 188 and each of us the said doth hereby for himself his heirs executors administrators and representatives covenant with the said Secretary of State in Council his successors and assigns that if any suit shall be brought touching the subject-matter of this obligation or the condition hereunder written in any Court subject to the High Court of Judicature at other than the said High Court in its Ordinary Original Jurisdiction the same shall and may at the instance of the said Secretary of State in Council be removed into tried and determined by the said High Court in its Extraordinary Original Jurisdiction.

WHEREAS the above bounden was on the day of 188 appointed to and now holds and exercises the office of Treasurer at AND WHEREAS by virtue of such office the said has amongst other duties the care charge and oversight of and responsibility for the safe and proper storing and keeping in the places appointed for the custody thereof respectively of all money specie bullion coin jewels Government currency notes stamps and Government securities of whatever description gold silver copper lead goods stores chattels or effects stored and used at received into or despatched from the Treasury of or paid deposited or brought into the said Treasury by any person or persons whomsoever and

REV. CIR.
DEC. 1885.

for any purpose or purposes whatsoever *and whereas* the said as such treasurer aforesaid is also responsible that all such moneys specie bullion coin jewels Government currency notes stamps and Government securities of whatsoever description gold silver copper lead goods stores chattels or effects (hereinafter together only called "the said property") are and i of full measure and good quality when received into the said treasu and until he has duly accounted therefor and for every part thereof i manner hereinafter referred to *and whereas* the said is bound whenever called upon so to do to show to his superior officers th the said property and every part thereof save so much thereof as he h duly accounted for is at all times intact in the places aforesaid and is al bound to attend for the purpose of discharging his duties aforesaid at su times and places as his superior officers may appoint *and whereas* the sa is further bound to keep true and faithful accounts the said property and of his dealings under written orders of his superi officers therewith respectively in the form and manner that may from tin to time be prescribed under the authority of Government and also t prepare and submit such returns and such accounts as he may from tin to time be called upon to do *and whereas* the bulk of the said proper remains as well in the care charge and custody of the treasury officer f the time being at as of the said but between himself and the said Secretary of State for India in Council l the said is alone responsible and answerable therefor and f every part thereof *and whereas* the responsibility of the said for the said property and every part thereof does not cease until the sam has been duly used under the written orders aforesaid and account for or been duly despatched from the said treasury and delivere over to and a full and complete discharge therefor obtained fro such persons and places as the district officer of or other the person exercising his functions for the time bein under the sanction of the Government of may direct *an whereas* the said in consideration of his said appointme has delivered and deposited with and endorsed over to as suc district officer as aforesaid Government securities to the extent of Rs. of which the numbers amounts and other particulars are set forth an specified in the Schedule hereunder written for the purpose of in par securing and indemnifying the said Secretary of State in Council his suces sors and assigns against all loss and damage which he or they might o may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed wasted embezzled stolen misspent lost misapplied or otherwise dishonestly negligently or by or through oversight or violence made away or parted with by himself the said or any person acting for him in his said office during his absence or otherwise or by any sub-treasurers servants clerks sircars cash-keepers

poddars coolies or other persons nominated or accepted by or serving under him the said or by any other person or persons whomsoever whether in the service of Government or otherwise *and whereas* the said (*Principal*) and the said (*1st surety*) and (*2nd surety*) as his the said sureties in that behalf have entered into the above bond in the penal sum of conditioned for the due performance by him the said of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him and the indemnity of the said Secretary of State in Council and his servants against loss from or by reason of the acts or defaults of the said and of all and every the persons and person aforesaid. Now the condition of the above written bond is such that if the said has whilst he has held the said office of treasurer as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid and if he the said shall whilst he shall hold the said office always duly perform and fulfil all and every the duties thereof aforesaid and further if the said and do and shall indemnify and save harmless the said Secretary of State in Council his successors and assigns the Government of and all and every the person or persons who from time to time has or have held or shall hold or exercise the said office of district officer while the said has held or shall hold and enjoy the said office of Treasurer as aforesaid of and from all and every loss and damage which during the time the said has held executed and enjoyed the said office has happened or been sustained or shall or may at any times or time hereafter during the time that he the said or his agent or agents nominee or nominees shall hold or exercise or act in the said office happen to or be sustained by the said Secretary of State in Council his successors or assigns the Government of or the said district officer for the time being by from or through the means of the neglect failure misconduct disobedience omission or insolvency of the said or his said agent or agents nominee or nominees or of any of the sub-treasurers servants clerks sircars cash-keepers poddars coolies or other persons nominated accepted by or serving under him the said or his said agent or agents nominee or nominees or by from or through the consuming wasting embezzling stealing misspending losing misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by any person or persons whomsoever whilst he or the said has acted or shall continue to act in the said office of Treasurer as aforesaid then this obligation to be void and of no effect otherwise the same shall be and remain in full force and virtue: Provided always and it is hereby agreed and declared that neither of them the said

and shall be at liberty to terminate their suretyship except upon giving to the district officer for the time being of the Government of six calender months' notice in writing of his or their intention so to do and their joint and several liability under this bond shall continue in respect of all omissions and defaults on the part of the said until the expiration of the said period of six months: Provided always and it is hereby declared and agreed by the said and with the said Secretary of State in Council that the Government promissory notes for Rs. so deposited as aforesaid respectively or such other Government security or securities to the same amount as the district officer for the time being of the Government of may consent from time to time to accept and receive and shall accordingly receive in lieu or exchange for the same and the interest thereof respectively shall be and remain with the said district officer for the time being or the Government of as and for part and additional security to the said Secretary of State in Council his successors and assigns for the purposes aforesaid with full powers to the said Secretary of State in Council his successors or assigns or his or their officers and servants duly authorized in that behalf from time to time as occasion shall require to sell and dispose of the said Government securities or a sufficient portion thereof with the interest thereon and to apply the proceeds thereof in and towards the indemnity as aforesaid of the said Secretary of State in Council his successors and assigns as the case may require but nevertheless the interest of the said Government securities may in the meantime be paid over as the same shall be realized by the said district officer for the time being or the Government or if they shall think fit to the said Provided further and it is hereby expressly agreed and declared between and by the said and the Secretary of State in Council that it shall be lawful for the said with the consent of the said district officer or of other the person exercising his functions for the time being under the sanction of the Government of first had and obtained to change and substitute for the said deposit of Government promissory notes for Rs. or any part thereof or for any substituted notes from time to time other notes of the same or other loans of the same or greater value without in any way affecting the obligation of the said bond or the liability of the said and as such securities as aforesaid

The Schedule above referred to

And it is hereby lastly agreed and declared by and between the said [*Principal*] and the said [*one surety*] and [*other sureties*] as his the said [*Principals*] sureties and the said Secretary of State that on the vacation by the said [*Principal*] of his said office of the above-mentioned Government promissory notes for Rs. or any notes

that may be substituted therefor as aforesaid shall not be at once returned to him but shall be and remain with the said [*the authority with whom the notes are deposited*] for the term of six months as security against any loss that may have been incurred by the Secretary of State owing to the neglect or default of the said [*Principal*] or any other person or persons as aforesaid and which may not have been discovered until after the vacation of his appointment by the said [*Principal*] : *Provided always* that the return at any time of the said Government promissory notes shall not be deemed to affect the right of the said Secretary of State to take proceedings upon the said bond against the said [*Principal*] and [*sureties*] in case any breach of the conditions of the said bond shall be discovered after the return of the said Government promissory notes.

(*here specify the boundaries*) is required within the aforesaid village of

Mines of coal, iron-stone, slate or other minerals lying under the land, or any particular portion of the land, except only such parts of the mines and minerals as it may be necessary to dig or carry away, or use in the construction of the work for the purpose of which the land is being acquired, are not needed.

This declaration is made under the provisions of section 6, Act X of 1870, and section 3, clause I, Act XVIII of 1885, to all whom it may concern.

Council, his successors and assigns, that if any suit shall be brought touching the subject-matter of this obligation or the condition hereunder written in any court, subject to the High Court Judicature at , other than the said High Court in its Ordinary Original Jurisdiction, the same shall and may at the instance of the said Secretary of State in Council be removed into, tried, and determined by the said High Court in its Extraordinary Original Jurisdiction.

WHEREAS the above bounden was on the of 188 appointed to and now holds and exercises the office of Treasurer at ; AND WHEREAS by virtue of such office the said has, amongst other duties, the care, charge, and oversight of and responsibility for the safe and proper storing and keeping in the places appointed for the custody thereof respectively, of all money, specie, bullion, coin, jewels, Government currency notes, stamps, and Government securities of whatsoever description, gold, silver, copper, lead, goods, stores, chattels, or effects stored and used at, received into, or despatched from, the Treasury of , or paid, deposited, or brought into the said Treasury by any person or persons whomsoever and for any purpose or purposes whatsoever ; AND WHEREAS the said as such Treasurer as aforesaid is also responsible that all such moneys, specie, bullion, coin, jewels, Government currency notes, stamps, and Government securities of whatsoever description, gold, silver, copper, lead, goods, stores, chattels, or effects (hereinafter together only called "the said property") are and is of full measure and good quality when received into the said Treasury, and until he has duly accounted therefor and for every part thereof in manner hereinafter referred to ; AND WHEREAS the said is bound, whenever called upon so to do, to shew to his superior officers that the said property and every part thereof save so much thereof as he has duly accounted for is at all times intact in the places aforesaid, and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior officers may appoint ; AND WHEREAS the said is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of Government, and also to prepare and submit such returns and such accounts as he may from time to time be called upon to do ; AND WHEREAS the bulk of the said property remains as well in the care, charge, and custody of the Treasury Officer for

the time being at as of the said ,
but as between himself and the said Secretary of State for India in Council, he the said is alone responsible and answerable therefor and for every part thereof; AND WHEREAS the responsibility of the said for the said proper and every part thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for or be duly despatched from the said Treasury and delivered over to an a full and complete discharge therefor obtained from such person and places and the District Officer of or other the person exercising his functions for the time being under the sanction of the Government of may direct ~~or hath used and accounted for and despatched as aforesaid~~; AND WHEREAS the said in consideration of his said appointment has delivered to and deposited with and endorsed over to as such District Officer as aforesaid Government securities to the extent of Rs. , of which the numbers amounts, and other particulars are set forth and specified in the Schedule hereunder written for the purpose of in part securing and indemnifying the said Secretary of State in Council, his successors and assigns, against all loss and damage which he or they might or may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed, wasted, embezzled, stolen, misspent, lost, misapplied or otherwise dishonestly, negligently, or by or through oversight or violence made away or parted with by himself the said or any person acting for him in his said office, during his absence, or otherwise, or by any sub-treasurers servants, clerks, sircars, cash-keepers, poddars, coolies, or other persons nominated or accepted by or serving under him the said or by any other person or persons whomsoever, whether in the service of Government or otherwise; AND WHEREAS the said (principal) and the said (1st surety) and (2nd surety) as his the said sureties in that behalf have entered into the above bond in the penal sum of conditioned for the due performance by him the said of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him and the indemnity of the said Secretary of State in Council and his servants against loss from or by reason of the acts or defaults of the said and of all and every the persons and person aforesaid. Now the condition of the above-written bond is such that if the said has,

whilst he has held the said office of Treasurer as aforesaid, always duly performed and fulfilled the said duties of the said office and other the duties aforesaid, and if he the said shall, whilst he shall hold the said office, always duly perform and fulfil all and every the duties thereof aforesaid, and further if the said and do and shall indemnify and save harmless the said Secretary of State in Council, his successors and assigns, the Government of and all and every the person or persons who from time to time has or have held or shall hold or exercise the said office of District Officer while the said has held or shall hold and enjoy the said office of Treasurer as aforesaid of and from all and every loss and damage, which, during the time the said has held, executed, and enjoyed the said office, has happened or been sustained, or shall or may at any times or time hereafter during the time that he the said or his agent or agents, nominee or nominees, shall hold or exercise or act in the said office happen to or be sustained by the said Secretary of State in Council, his successors or assigns, the Government of or the said District Officer, for the time being, by, from or through the means of the neglect, failure, misconduct, disobedience, omission, or insolvency of the said or his said agent or agents, nominee or nominees, or of any of the sub-treasurers, servants, clerks, sircars, cash-keepers, poddars, coolies, or other persons nominated, accepted by, or serving under him the said or his said agent or agents, nominee or nominees, or by, from, or through the consuming, wasting, embezzling, stealing, misspending, losing, misapplying, or otherwise dishonestly or negligently, or through oversight or violence, making away or parting with the said property or any part or parts thereof by any person or persons whomsoever, whilst he or the said has acted or shall continue to act in the said office of Treasurer as aforesaid, then this obligation to be void and of no effect, otherwise the same shall be and remain in full force and virtue, provided always, and it is hereby declared and agreed by the said and with the said Secretary of State in Council, that the Government Promissory Notes for Rupees so deposited as aforesaid respectively or such other Government security or securities to the same amount as the District Officer for the time being of the Government of may consent from time to time to accept and receive and shall accordingly receive in lieu or exchange for the same, and the

No. 1.—(*Concluded.*)

Any objections raised by myself, my heirs, and executors, on that account shall be invalid. I execute this security bond to the above effect.

[*Schedule of property.*]

یا آیندہ ہوگا بیچواکر رر خیانت و نقصاني
کو وصول فرماوین اِس مین میرا یا میرے
وارث و اوصیاء کے کسي طرح کا کچھہ عذر
مقبول اور مسموع نہوگا اسواسطے یہہ چند
کلمہ بطریق مالضامني کے لکھدیا کہ وقت
حاجت سند ہوے فقط
تفصیل جایداد

No. 2.

[TRANSLATION.]

Form of hazir-zamini or security to be executed by the surety of the record-keeper and the assistant record-keeper for their appearance when called upon.

TO THE SECRETARY OF STATE FOR INDIA IN COUNCIL.

I resident of pergunnah zillah voluntarily execute this *hazir-zamini* as surety of who has been appointed as record-keeper of the Collectorate under the Revenue Commissioner of the division, and do hereby declare that on the resignation of the record-keeper, or on his having ceased to be borne on the establishment, I will, when called upon, cause him to appear till he shall have made over charge of all the papers and documents he received at the time of assuming charge, or which he may have received in the course of business, and till he shall have been furnished with a certificate to the effect that there is no claim against him in connection with

نمبر ۲

نقشہ حاضر ضامن محافظ و اسسٹنٹ
محافظ کلکٹري

بجناب معلی القاب جناب صاحب
سکرٹري آف اسٹیٹ فار انڈیا

مذکہ ساکن پرگنہ
ضلع کا ہون مین
اپنے رضا اور رغبت کے حاضر ضامن ضلع
پرگنہ ساکن
مسمی محافظ کلکٹري متعلقہ
کمشنري رینیو ڈویزن کا ہوتا ہون
اِس شرط پر کہ سرکاري دفتر کا ہر قسم
کاغذات اور دلیل و دستاویزات وغیرہ جو
کچھہ عملہ مذکور کے بحالي کے وقت ذمہ
اُسکے کیا گیا یا آیندہ کیا جاوے یا ازروے
سررشتہ اور ضابطہ ذمہ اُسکے ہی یا ہوگا
بعد موقوف یا مستعفی ہونے عملہ مذکور
صاحب کلکٹر جب تک اچھي طرح سمجھہ
کر نپاوین اور قطعہ فارغخطي عملہ مذکور
کو اِس مضمون کے ندیوین کہ عملہ مذکور

interest thereof respectively shall be and remain with the said District Officer for the time being or the Government of
as and for part and additional security to the said Secretary of State in Council, his successors and assigns, for the purposes aforesaid, with full power to the said Secretary of State in Council, his successors or assigns, or his or their officers and servants, duly authorized in that behalf, from time to time as occasion shall require, to sell and dispose of the said Government securities or a sufficient portion thereof with the interest thereon, and to apply the proceeds thereof in and towards the indemnity as aforesaid of the said Secretary of State in Council, his successors and assigns, as the case may require, but nevertheless the interest of the said Government securities may in the meantime be paid over as the same shall be realized by the said District Officer for the time being, or the Government of if they shall think fit to the said ; provided further, and it is hereby expressly agreed and declared between and by the said and the Secretary of State in Council, that it shall be lawful for the said with the consent of the said District Officer or of other the person exercising his functions for the time being under the sanction of the Government of first had and obtained to change and substitute for the said deposit of Government Promissory Notes for Rs.
or any part thereof or for any substituted notes from time to time other notes of the same or other loans of the same or greater value without in any way affecting the obligation of the said bond or the liability of the said and as such securities as aforesaid
The Schedule above referred to
1-10-82.

No. 2.—(*Continued.*)

پرکچھہ دعوي نسبت امورات متعلقہ اُسکے
باقي نہین رہا تب تک صاحب کلکٹر
جسوقت عملہ مذکور کو طلب کرینگے اُسي
وقت حاضر کرونگا اگر حاضر نکرسکون تو
جرمانہ روپیہ سرکار مین داخل
کرونگا اور اپنے جایداد مملوکہ و مقبوضہ
مفصل الذیل کو جو بلا شرکت غیر کے ھی
واسطے معتبري اِس ضمانت کي مکفول کرتا
ھون اور اِس ضامني کے باقي رھنے تک
جایداد مکفولہ کو حیلۃً یا صریحۃً بیع اور
ھبہ اور رھن یا دوسرے کسي طرح پر
انتقال کرنیکا اختیار مجھہ کو اور میرے
ورثہ اور اوصیا اور قایم مقام کو نہین ھی
اگر میرے یا میرے ورثہ اور اوصیا اور
قایم مقام کے طرف سے کسي طرح کے انتقال
عمل مین آوے تو اِس انتقال کے روسے
شي مرھونہ جسکے ھاتھہ مین جاوے
دعوي اور مواخذہ اِس ضامني کي اُسپر اور
شي مرھونہ پر جایز و قایم ھوگا اور درحالت
غیر حاضر ھونے عملہ مذکور مین فوراً حاضر
کردونگا نہین تو زر جرمانہ داخل کرونگا
درصورت داخل نکرنے زر جرمانہ سرکار کو
اختیار ھوگا کہ جایداد مکفولہ اِس ضامني
کے ازروے نیلام جو واسطے اداے باقي
خزانہ بالفعل مقرر ھی خواہ آیندہ مقرر
ھوگا بیچواکر زر جرمانہ وصول کرین کاش
اگر زر جرمانہ جایداد مکفولہ کے قیمت سے
کفایت نکرے اُس تقدیر پر سرکار والا کو
اختیار ھوگا کہ دوسرے جو کچھہ جایداد
منقولہ یا غیر منقولہ جو بالفعل میرا ھی
یا آیندہ میرا ھو اور وہ جایداد نام مین

his official duties. If I should fail to procure his attendance, I will pay a fine to the extent of Rs. . I pledge, as security for the performance of the foregoing conditions, the undermentioned property, which is exclusively in my possession and enjoyment. I myself, my heirs, executors, and representatives, until the fulfilment of all the conditions set forth in the security bond, will have no power to sell, grant, pledge, or alienate in any way, either directly or indirectly, the property pledged. In the event of the property being alienated in any way, either by myself, my heirs, executors or representatives, the property itself, and the person who may become possessed of it on the strength of such alienation, will be liable for the satisfaction of any claim which may be preferred in accordance with the provisions contained in this security bond. If the record-keeper should absent himself, I will at once procure his attendance. If I should fail to do so, I will pay the fine above mentioned, and in default Government shall be entitled, under the provisions of the law for the time being in force and which may be in force hereafter for the realization of arrears of Government revenue, to realize it by the sale of the pledged property. If the sale proceeds of the pledged property should fall short of the amount of the imposed fine, Government shall have the power, under the provisions of the law for the time being or which may hereafter be in force for the realization of Government revenue, to sell my other moveable and immoveable property now held by

No. 2.—(*Concluded.*)

me or which I may acquire in future either in my own name or in the names of my heirs and executors, and may apply the proproceeds thereof to the liquidation of the amount due from me. Any objections raised on this point by myself, my heirs, and executors shall be invalid. I execute this security bond to the above effect.

[*Schedule of property.*]

میرے یا میرے وارث یا وصي کے هوے
اُسکو بموجب شرایط نیلام جو بالفعل واسطے
اداے باقي خزانه مقرر هی خواه آینده
هوگا بیچواکر زرجرمانه کو وصول فرماوین
اُس مین میرا یا میرے وارث یا اوصیا کے
کسي طرح کا کچهه عذر مقبول اور مسموع
نهوگا اسواسطے یهه چند کلمه حاضر ضامني
لکهدیا که وقت حاجت سند هووے فقط

تفصیل جایداد

No. 3.

[TRANSLATION.]

Form of mal-zamini to be executed by the surety of the Collectorate nazir.

TO THE SECRETARY OF STATE FOR INDIA IN COUNCIL.

I resident of pergunnah zillah as surety of resident of pergunnah zillah nazir of the Collectorate under the Commissioner of the division, voluntarily execute this security bond, and do hereby declare that the nazir shall duly discharge the duties entrusted to him and produce when called upon all the accounts, &c., and papers kept by him. If he should embezzle money placed in his hands, or should permit any one so to do, or delay to render his accounts, I myself, and after my death my heirs, executors, and representatives will, without raising any objection, be responsible for any loss or damage sustained in consequence by Government

نمبر ۳

نقشه مالضامن ناظر کلکٹري

بجناب معلي القاب جناب صاحب
سکرٹري آف اسٹیٹ فار انڈیا

منکه ساکن پرگنه
ضلع کا هون مین اپنے
رضا اور رغبت سے مالضامن ضلع
پرگنه ساکن مسمی
ناظر کلکٹري متعلقه کمشنري
رینیو ڈویژن کا هوکر اقرار کرتا
هون اور لکهدیتا هون که ناظر مذکور همیشه
اپنے عهدے کا کام راستي اور درستي سے
انجام کریگا اور کاغذات حساب وغیره جو
کچهه جسوقت اُس سے طلب هوگا داخل
کریگا اگر اپنا زر محوله آپ تصرف کرے
یا دوسرے کو تصرف کرنے دیوے اور
سمجهانے اور داخل کرنے مین حساب اور
کاغذات کے غفلت کرے یا اور کسي طرح کا
قصور جس سے خیانت اور نقصان سرکار یا
دوسرے کسي شخص کا که جسکا جوابدهي
ذمهٔ سرکار هوسکتا هی اُس سے سرزد هوے

No. 3.—(*Continued.*)

بلا عذر ان سب امور کا جوابدهي مجهه پر
اور بعد میرے میرے ورثه اور اوصیا اور
قایم مقام پر هی اور ان سب خیانت کے
جوابدهي کے واسطے اپنے جایداد مملوکه اور
مقبوضه مفصل الذیل کو جو بلا شرکت غیر
کے هی مکفول کیا اور اس ضامني کے باقي
رهنے تک حیلةً یا صریحةً اس جایداد
مکفوله کے بیع اور هبه اور رهن یا دوسرے
کسي طرح پر انتقال کرنیکا اختیار مجهکو
اور میرے ورثه اور اوصیا اور قایم مقام کو
نهین هی اگر میرے اور میرے وارث اور
اوصیا اور قایم مقام کے طرف سے کسي طرح
کے انتقال عمل مین آوے تو اس انتقال
کے روسے شی مرهونه جسکے هاتهه مین
جاوے دعوي اور مواخذه اس ضامني کے
اسپر اور شی مرهونه پر جایز اور قایم هوگا
درصورت هونے کسي خیانت یا تصرف ناظر
مذکورمین فوراً زر خیانتي اور متصرفی
ناظر مذکورکا ادا کرونگا برتقدیر ادا نکرنے
زرخیانت اور تصرف کے سرکارکو اختیار هوگا
که اس ضامني کے جایداد مکفوله کو از
روے نیلام جو واسطے اداے باقي خزانه
بالفعل مقرر هی خواه آینده مقرر هوگا زر
خیانت کو وصول کرین اگر زرخیانت جایداد
مکفوله کے قیمت سے پورا نهوے اوس تقدیر
پر سرکار والا کو اختیار هوگا که دوسرے جو
کچهه جایداد منقوله یا غیر منقوله جو
بالفعل میرا هي یا آینده میرا هو اور وه
جایداد نام مین میرے یا میرے وارث یا
وصي کے هوے اوسکو بموجب شرایط نیلام
جو واسطے اداے باقي خزانه بالفعل مقرر
هی یا آینده مقرر هوگا بیچواکر زر خیانتي

or any individual who may claim compensation for such loss from Government. To make good any such loss I pledge the undermentioned property, which is exclusively in my possession and enjoyment, till the performance of the conditions set forth in this security bond. I myself, my heirs, executors, and representatives, shall have no power to sell, grant, pledge, and alienate in any way, directly or indirectly, the property pledged. In the event of the pledged property being alienated by myself, my heirs, executors, and representatives, the property in question, and the person who may become possessed of it on the strength of such alienation, shall be liable for the satisfaction of any claim advanced in accordance with the provisions contained in this security bond. I will at once make good any loss or any money embezzled by the nazir. If I should fail to do so, Government, under the provisions of the law for the time being or which may hereafter be in force for realization of arrears of revenue, shall be entitled to realize any damages or embezzled money by sale of the pledged property. If the sale proceeds of the property in question should fall short of the amount embezzled, Government (under the provisions of the law for the time being in force or which may hereafter be in force for the recovery of arrears of Government revenue) shall have power to recover it by sale of any other property, moveable and immoveable, now held by me either in my own name or in the names of my heirs and executors, against which no

No. 3.—(*Concluded.*)

وصول فرماوين آسمين ميرا يا ميرا وارث
يا اوصياء كے كسيطرح كا كچهه عذر مقبول
اور مسموع نهوگا اسواسطے يهه چند كلمه
بطريق مالضامني كے لكهديا كه وقت حاجت
كے سند هوے—فقط

تفصيل جايداد

objections, whether made by myself or by my heirs, executors, or representatives, shall stand good.

[*Schedule of property.*]

نمبر ۴

نقشه مالضامني تحصيلدار

مذكه ساكن پرگنه
متعلقهٔ ضلع كا هون
اقرار كرتا هون اور لكهديتا هون كه
ساكن متعلقهٔ ضلع
محال كے تحصيلداري كے كام مين
مقرر هوا نامبرده اپنے عهده كا كام كمال
تندهي سے انجام كريگا اور جوكچهه محاصل
محال مذكوركا اوسكے هاتهه مين پهنچيگا
اوسكا حساب كتاب راستي و درستي سے ديگا
اگر كچهه تغلب اور تصرف كرے اور اوسكے
باعث نقصان هوے تحصيلدار مذكور بلا
عذر اوسكو ادا كريگا اور جو كچهه احكام
سركار كے طرف سے اجرا پاوے بلا تفاوت
بجا لاويگا اور سيواے اپنے محنتانه مقرره
كے دوسرے كسي صورت كے منفعت عهده
تحصيلداري سے حيلةً صريحةً نكريگا
اسواسطے مين اپنے رضا و رغبت تمام سے
مالضامن اور متكفل جوابدهي اِن سب
امورات تحصيلدار مذكور كا هوَ جايداد
مفصل الذيل كو جو بلا شركت غير كے
مملوكه اور مقبوضه ميرا هي مكفول كيا اور
اِس ضامني كے باقي رهنے تك حيلةً صريحةً
جايداد مكفوله كو بيع اور هبه اور رهن يا

No. 4.

[TRANSLATION.]

Form of security bond (mal-zamini) to be executed by tehsildar.

I son of pergunnah zillah execute this security bond and do hereby declare that resident of pergunnah zillah who is appointed as tehsildar of mehal will carefully discharge the duties entrusted to him, and will duly render account of all money collected by him; that he shall, without raising any objection, make good any loss caused by any embezzlement or fraud on his part, and shall without fail carry out the orders issued by the Government; that he shall derive no personal advantage from his services beyond the salary attached to his post. On these conditions I voluntarily execute this security bond, and for their due performance I pledge the undermentioned property, which is solely in my possession and enjoyment. I myself, my heirs, executors, and representatives, shall not have the power to sell, grant, pledge or alienate in any way the property pledged. In the event of the property being in any way alienated, either

No. 4.—(*Continued.*)

دوسرے کسیطرح انتقال کا اختیار مجھکو
اور میرے ورثہ اور اوصیا اور قایم مقام کو
نہین ہی اگر میرے ورثہ اور اوصیا اور
قایم مقام کے طرف سے کسیطرح کے انتقال
عمل مین آوے تو اُس انتقال کے رو سے
شی مرھونہ جسکے ھاتھہ مین جاوے دعوي
اور مواخذہ اِس ضامني کے اُسپر اور شی
مرھونہ پر جایز اور قایم ھوگا اور بحالت
تحقیق ھونے تصرف اورخیانت تحصیلدار
مذکورکے اگر تحصیلدار فوراً زرخیانت اور
تصرف ادا نکرے اور مجھہ ضامندار سے
بھي ادا نہوے تو سرکار کو اختیار ھوگا کہ
جایداد مکفولہ اِس ضامني کے بموجب
قاعدہ نیلام جو واسطے ادائے باقي خزانہ
بالفعل مقرر ھی خواہ آیندہ مقرر ھوگا
بیچواکر اُسکو وصول کرین کاش جایداد
مکفولہ کي قیمت سے زر خیانت مذکور
کفایت نکرے اُس حالت مین سرکار بہادر
کو اختیار ھوگا کہ دوسرے جو کچھہ
جایداد منقولہ یا غیر منقولہ جو بالفعل
میرا ھی یا آیندہ میرا ھو اور وہ جایداد
نام مین میرے یا میرے وارث یا وصي کے
ھوے اُسکو بموجب قاعدہ نیلام جو بالفعل
واسطے ادائے باقي خزانہ کے مقرر ھی
خواہ آیندہ مقرر ھوگا بیچواکر زر مذکورہ
کو وصول کرین اُس مادہ مین کسی طرح
کا کچھہ عذر میرے اور میرے وارث یا
اوصیا کے مقبول اور مسموع نہوگا اسواسطے
یہہ چند کلمہ بطریق مالضامنی کے لکھدیا
کہ وقت حاجت کے سند ھوے—فقط

by myself, my heirs, executors, or representatives, the property in quetion and the person who may become possessed of it on the strength of such alienation shall be liable for the satisfaction of any claim made in accordance with the conditions set forth in this security bond. Should any loss ascertained to have been caused by the tehsildar not at once be made good either by him or by me, Government, under the provisions of the law for the time being in force and which may be in force hereafter for realization of arrears of revenue, shall be entitled to sell the pledged property, and may apply the proceeds thereof to the liquidation of the Government dues. If the sale proceeds be inadequate to meet the amount due, Government, under the provisions of the law for the time being in force and which may hereafter be in force for the realization of arrears of Government revenue, shall have the power to realize it by the sale of my other property, moveable and immoveable, held either in my own name or in the names of my heirs, executors, and representatives. Should any objections be raised to the realization in the aforesaid manner of the embezzled property, either by myself or my heirs and executors, they shall be invalid. I execute this security bond to the above effect.

[*Schedule of property.*]

تفصیل جایداد

No. 5.

[TRANSLATION.]

Form of hazir-zamini of guardians of minors and disqualified proprietors.

I resident of pergunnah zillah voluntarily execute this *hazir-zamini* of resident of pergunnah zillah who is appointed as guardian of the minor (zemindar) of the estate situated in pergunnah zillah under the orders of the Court of Wards, and do hereby declare that in case he should absent himself when called upon to be present I will procure his attendance. If I should fail to do so, I will pay the amount due by him, and will, without raising any question, be responsible for whatever he may be held liable for. For the due performance of the foregoing conditions I pledge the undermentioned property, which is exclusively in my possession and enjoyment, and till the performance of the conditions entered in the security bond I myself, my heirs, executors, and representatives shall have no power to sell, grant, pledge, or alienate in any way, directly or indirectly, the pledged property. If I myself,

نمبر ٥

نقشه حاضرضامني ولي مالك نابالغ و نالايق

منكه ساكن پرگنه
متعلقه ضلع كا هون
اقرار كرتا هون اور لكهديتا هون كه
ساكن پرگنه متعلقه
ضلع كا عهده ولايت مين
مالك محال متعلقه
ضلع كه محال مرقوم كورٹ
آفوارڈس كے تحت مين هى كورٹ آفوارڈس
كے حكم سے مقرر هوا مين اپنے رضا و رغبت
سے حاضر ضامن ولي مذكور كا هوكر اپني
طرف سے اقرار كرتا هون اور لكهديتا هون
كه اگر ولي مذكور عند الطلب حاضر نهوے
تو اُسكو حاضر كرديونگا درصورتيكه حاضر
نكرسكون تب جسقدر دين ولي مذكوركا هوگا
اور جوابدهي جن جن امور كي اُس سے
علاقه ركهينگے مين بلا عذر جوابدهي اُنكا
كرونگا اور جايداد منفصل الذيل كو جو بلا
شركت دوسرے كے مملوكه اور مقبوضه
ميرے هى واسطے معتبري اِس ضمانت كے
مكفول كيا اِس ضامني كے باقي رهنے تك
حيلةً صريحةً جايداد مكفوله كو بيع اور
هبه اور رهن يا دوسرے كسي طرح كا
انتقال كرنيكا اختيار مجهكو اور ميرے ورثه
اور اوصيا اور قايم مقام كو نهين هى اگر
ميرے اور ميرے وارث اور اوصيا اور قايم
مقام كے طرف سے كسي طرح كا انتقال عمل

No. 5.—(*Continued.*)

میں آوے تو اُس انتقال کے روسے شی
مرهونه جسکے هاتهه میں جاوے دعوي
اور مواخذه اِس ضمانتي کي اُسپر اور شي
مرهونه پر جایز اور قایم رهیگا اسواسطے
یهه چند کلمه بطریق حاضر ضامني لکهدیا
که عندالحاجت سند هوے—فقط

تفصیل جایداد

my heirs, executors, and representatives should in any way alienate it, the property itself, and the person who may became possessed of it on the strength of such alienation, shall be liable for the satisfaction of all the claims preferred in accordance with the provisions contained in this security bond. I execute this *hazir-zamini* of the guardian to the above effect.

[*Schedule of property.*]

نمبر ٦

نقشه مالضامني سربراهکار مالک
نابالغ یا نالایق

منکه ساکن پرگنه
متعلقه ضلع کا هوں
اقرار کرتا هوں اور لکهدیتا هوں که
ساکن پرگنه علاقهٔ ضلع
عهده میں سربراهکاري متعلقهٔ
ضلع ملکیت مالک
که محال مرقوم کورٹ آفوارڈس
کے تحت میں هی کورٹ افوارڈس کا حکم
سے مقرر هوا نامبرده محال مذکور کا
سربراهکاري کا کام کمال تندهي سے انجام
کریگا اور جو کچهه محاصل محال مذکور یا
دوسرے کسي وجه سے ازآن
مذکور هاتهه میں اُسکے پهنچیگا حساب
اُسکا راستي اور درستي سے دیگا اگر کچهه
تغلب و تصرّف کرے اور اُسکے باعث جسقدر

No. 6.

[TRANSLATION.]

Form of security executed by the surety of the manager of estates of minors or disqualified proprietors.

I resident of pergunnah zillah execute this security bond as surety of resident of zillah who has, under the orders of the Court of Wards, been appointed as manager of the estate lying in the district of and within the jurisdiction of the Court of Wards, and do hereby declare that the manager shall most diligently discharge the duties entrusted to him and render a true and faithful account of all sums connected with the estate received by him, and that in case he should commit any fraud or misappropriation, any loss sustained by the proprietors must be

No. 6.—(*Continued.*)

نقصان مالک مذکور کا هوے سربراهکار مذکور آدا کریگا اور جو جو احکام کورٹ آفوارڈس سے اجرا پاوے اُسکو بلا تفاوت بجا لاویگا اور اپنے مشاهرہ مقررہ کے سواے دوسرے کیسي صورت کے منفعت عهدہ سربراهکاري کے اُسے حیلةً یا صریحةً نکریگا اسواسطے مین اپنے رضا اور رغبت سے مالضامن اور متکفل جوابدهي اُن سب امورات سربراهکار مذکور کا هوکر جایداد منفصل الذیل کو جو بلا شرکت غیر کے مملوکہ اور مقبوضہ میرے هی مکفول کیا اور اِس ضامني کے باقي رهنے تک حیلةً یا صریحةً بیع اور هبہ اور رهن یا دوسرے کسي طرح انتقال کرنیکا اختیار مجھکو اور میرے ورثہ اور اوصیا اور قایم مقام کو نهین هی اگر میرے اور میرے وارث اور اوصیا اور قایم مقام کے طرف سے کسي طرح کا انتقال عمل مین آوے تو اُس انتقال کے روسے شی مرهونہ جسکے هاتھہ مین جاوے دعوي اور مواخذہ اِس ضامني کے اُسپر اور شی مرهونہ پر جایز اور قایم هوگا اور بحالت تحقیق هونے خیانت سربراهکار اور ادا نهونے اُسکے سربراهکار مذکور یا مجھہ سے کورٹ آفوارڈس کو اختیار هوگا کہ جایداد مکفولہ اِس ضامني کے بموجب قاعدہ نیلام جو واسطے اداے باقي خزانہ مقرر هی خواہ آیندہ هوگا بیچواکر اُسکو وصول کرین کاش قیمت جایداد مکفولہ سے زر خیانت کفایت نکرے اُس حالت مین صاحبان کورٹ آفوارڈس کو اختیار هوگا کہ دوسرے جو کچھہ جایداد منقولہ یا غیر منقولہ جو

made good by him. I further declare that he will without fail carry out any orders passed by the Court of Wards, and that he will directly or indirectly derive no personal advantage from his services beyond the remuneration granted to him as manager. To the above effect I voluntarily execute this security bond, and for the due discharge of the trust committed to him I pledge the undermentioned property, which is exclusively in my possession and enjoyment, till the performance of the condition of this security bond; and neither I myself, nor my heirs, executors, and representatives shall have power, either directly or indirectly, to alienate the pledged property by way of sale, gift, mortgage or any other way: and should the property in question be transferred by the above means, either by myself, my heirs, executors, or representatives, to any individual, such individual, and the property itself, shall be subject to the stipulations contained in this document. If any loss or injury to the estate is caused, and if I or the Manager fail to make good such loss or injury, the Court of Wards shall have full authority (under the provisions of the law for the time being in force and which may be in force hereafter for the realization of the arrears of the Government revenue) to recover the loss by sale of the property pledged; and should the proceeds of the sale of the property pledged be insufficient to cover the loss, the Court of Wards in accordance with the law which is in force or which may come into force for the realization of arrear Government revenue,

No. 6.—(*Concluded.*)

بالفعل میرا هی یا آیندہ میرا هو اور وہ جایداد نام مین میرے یا میرے وارث یا وصي کے هوے اُسکو بموجب قاعدہ نیلام جو واسطے ادائے باقي خزانہ سرکار بالفعل مقرر هی خواہ آیندہ مقرر هوگا بیچواکر زر مذکورہ کو وصول کرین اِس مادہ مین کسي طرح کے کوئي عذر میرا اور میرے وارث اور اوصیا کے مقبول اور مسموع نهوگا اسواسطے یہہ چند کلمہ بطریق مالضامني کے لکھدیا کہ وقت حاجت سند هوے۔ فقط

تفصیل جایداد

shall have also power to recover the amount of the loss by sale of any moveable and immoveable property, whether held in my name or in the names of my heirs, executors, and representatives, against which no objections raised either my myself or by my heirs, executors, and representatives shall stand good. I execute this security bond to the above effect.

[*Schedule of property.*]

نمبر ۷

نقشہ اقرار نامہ آبکاري داروغہ و مهرران

منکہ ساکن ضلع

کا هون - منمقر بموجب حکم

حضور واسطے ادائے خزانہ محال آبکاري

بعهدۂ داروغگي ڈیبیجن مقرر

هوکر زر نقد خواہ کاغذ کمپني

مالیت روپیہ بعوض ضامني

انجام کار مستلزمہ عهدۂ خود بتحویل

حضور امانت رکهکر شرایط مفصل الذیل

لکهدیتے هین *

اول— منمقر اُپر مطلب و مراد قوانین

مجاریہ و احکام چٹهي هاے سرکیولر

و دستور العمل و پروانجات حضور لحاظ

رکهکر بہ امانت و دیانت تمام انجام کار

No. 7.

[TRANSLATION.]

Form of agreement to be entered into by excise darogahs and mohurrirs.

Having been appointed excise darogah of in the district of for the collection of excise revenue, I resident of in the district of make a deposit of as security for the due discharge of the duties of my post, and write and agree to do the following conditions :—

1.—I shall duly discharge the duties of my office in accordance with your order

No. 7.—(*Continued.*)

مستلزمه عهدهٔ خود کرونگا و خزانه محال آبکاري بروقت معهوده ادا کرکے زر تحصيلي يک ماه معه کاغذات متعلقه تحصيل دوسرے مهينے کے پهلي تاريخ کو حضور مين داخل کرينگے اگر نکرين پس وه روپيه دين ذاتي منمقر محسوب هوکر منجمله زر امانتي منمقر وضع هوگا *

دوم - منمقر زر خزانه محال آبکاري بذات خود تصرّف نهين کرينگے اور دوسرے کو بهي تصرّف کرنے نهين دينگے اگر احياناً منمقر خواه دوسرا کوئي شخص تصرّف کرين و بتجويز حضور يهه بات ثابت هوے پس حضور زر تصرّفي مذکور منجمله زر امانتي خواه کاغذ کمپني باختيار خود بيچکر ادا کرلينگے اُس مين اگر کفايت نهو اُس حالت مين جايداد نامي و بيناميي منقول و غير منقول ازآن منمقر نيلام کرواکے بمعرض ايصال درلاوينگے اِس مين منمقر و وارثان و قايم مقامان منمقر کو کچهه عذر نهين هي و نهوگا *

سيوم منمقر بوقوع هيچک قصور سسپنڈ خواه معزول هونے سے مقدار غير وصولي عمل منمقر نے دين منمقر محسوب هوکر از زر امانتي منمقر حسب شرايط مرقومهٔ بالا ادا هوگا *

چهارم - اگر منمقر بحکم حضور ديگر کسي کو يکتّنگ ديکر رخصت ليوين اُس حالت مين بالکل جوابدهي کارهاے عمل يکتّنگ مذکور ذمه منمقر حسب شرايط اقرارنامه هذا متعلق رهيگا اِس مين منمقر

and the laws and the rules in force, and shall collect the excise revenue for each month and remit the same with the accounts thereof on the first day of the following month. Should I fail to do so, the said sum will be considered as my debt, and shall be deducted from the deposited amount.

2.—I shall not spend or waste any sum of money belonging to the excise department, nor shall I suffer any one to waste the same. If I do so or any one does so, and if it be proved to your satisfaction, then the same amount shall be realized from and if the entire amount be not recovered, then you will sell my moveable and immoveable property, whether held in my name or in the name of others, and to this my heirs and representatives have and shall have no objections.

3.—If I be suspended or dismissed for any fault, the amount unrealized as aforesaid for my tenure of office will be considered

No. 7.—(*Concluded.*)

as my debt and shall be realized as above.

4.—In case of my taking leave with your permission and giving a substitute, I shall be responsible for all acts done by my *locum tenens* under the conditions of this agreement, and to this my heirs and representatives shall have no objection.

5.—I shall be responsible, under these conditions, for any other Government money, should such money be deposited with or entrusted to me.

6.—If I be transferred to any other division or district, all the conditions of this agreement shall be binding on me until another is executed.

7.—Should I be appointed to succeed any dismissed darogah, I shall submit a report of all the works done in his time within one month, or otherwise I shall be responsible for all those works. On the above conditions I execute this agreement.

و وارثان منمقر کو کچھہ جاے عذر نہین رهیگا *

پنجم—اگر سیواے زر خزانہ محال آبکاري دوسرا کسی قسم کا روپیہ سرکاري نزدیك منمقر امانت اور جمع رهے تو به نسبت اِس روپیہ کے بهي بالکل جوابدهي حسب شرط اقرار نامہ هذا ذمہ منمقر کے رهیگا *

ششم—اگر آیندہ حضور بعهدۂ داروغگي دوسرا کسي ڈیپیجن تحت اِس ضلع خواہ دوسرے ضلع کے منمقر کو مقرر کرین اُس حالت مین تا تجویز اقرارنامہ دوسرا طرف سے منمقر واسطے جوابدهي کارهاے مستلزمہ عهدہ آیندہ بالکل شرایط یهی اقرارنامہ اُپر منمقر تعمیل هوگا *

هفتم—اگر حضور منمقر کو بعهدۂ داروغگی کسی داروغہ معزول کے مقرر کرین اُس حالت مین تدارک و تحقیقات کارهاے عمل اُس داروغہ معزول کے عمل مین لاکر درمیان یک ماہ شرحوار رپورٹ حضور مین ارسال کرینگے اگر نکرین پس بالکل جوابدهي کارهاے عمل اُسکے ذمہ منمقر متعلق هوگا اسواسطے یهہ چند کلمہ بطریق اقرارنامہ لکهدیا—فقط *

নং ১

কালেক্টরির খাজাঞ্চীর মালজামিনীর ফারম।

মহামহিম শ্রীল শ্রীযুক্ত সেক্রেটরি অফ্ ষ্টেট ফর্ ইণ্ডিয়া।

সমীপেষু।

লিখিতং শ্রী সাং পং জেলা কস্য মালজামিনীপত্রমিদং কার্য্যনঞ্চাগে আমি আপন স্বেচ্ছাপূর্ব্বক ডিবিজানের রিবনিউ কমিশ্যনরের অধীনে কালেক্টরির খাজাঞ্চী জেলার পরগনার সাকিনের শ্রী মাল জামিন হইয়া একরার করিতেছি ও লিখিয়া দিতেছি যে উক্ত খাজাঞ্চী সর্ব্বদা আপন নিয়োজিত কর্ম্ম যথার্থ ও প্রকৃতরূপে নির্ব্বাহ করিবেক এবং আপন কার্য্য সম্পর্কীয় হিসাব ইত্যাদি কাগজাত ও আপন জিম্মার ইষ্টাম্প কাগজ যখন যাহা উহার নিকট তলব হইবেক দাখিল করিবেক আর যদি আপন জিম্মার তহবিলের টাকা কিম্বা ইষ্টাম্প কাগজ নিজে তছরূপ করে কিম্বা অন্যকে তছরূপ করিতে দেয় কিম্বা তহবিলের টাকা ও ইষ্টাম্প কাগজ ও তাহার হিসাব সমজাইতে ও দাখিল করিতে শৈথিল্যতা করে এবং তজ্জন্য নগদ টাকা কি ইষ্টাম্প কাগজের বাবত সরকারের যে কিছু খেয়ানত ও ক্ষতি হয় ঐ সকল বিষয়ের জওয়াবদিহি বিনা ওজরে আমার প্রতি ও আমার অবর্ত্তমানে আমার উত্তরাধিকারী ও অছি ও স্থলাভিষিক্তগণের প্রতি বর্ত্তিবেক আর উক্ত খেয়ানতি ও

No. 1.

[TRANSLATION.]

Security bond executed by the surety of the treasurer.

TO THE SECRETARY OF STATE FOR INDIA IN COUNCIL.

I son of resident of pergunnah zillah as surety of of pergunnah district the treasurer of the Collectorate under the Revenue Commissioner of the division, execute this security bond and do hereby declare that the treasurer shall duly discharge the duties to be entrusted to him; that he shall, when called upon, produce the papers connected with the account of the stamps under his custody, and any other papers. I myself, and after my death my heirs, executors, and representatives, will, without any objection, be responsible for any loss arising from his making any defalcation of money or stamps, or allowing anybody to do so, and also any loss arising from his neglect or delay in submitting the papers connected with the money and stamp accounts under his charge. I pledge the undermentioned property, which is solely in my possession and enjoyment, to make good any such loss. I

No. 1.—(*Continued.*)

নোকশানির জওয়াবদিহির জন্য নীচের লিখিত জায়দাদ যাহা অন্যের বিনা সরাকতিতে আমার স্বত্ব ও অধিকারে আছে আবদ্ধ রাখিলাম এই জামিনির নিয়ম সমাপন পর্য্যন্ত আবদ্ধীয় জায়দাদ প্রকাশ্যরূপে বা চক্রান্তে বিক্রয় ও হেবা ও বন্ধক কিম্বা অন্য কোন প্রকারে হস্তান্তর করণের ক্ষমতা আমার ও আমার উত্তরাধিকারী ও অছি ও স্থলাভিষিক্তগণের নাই যদি আমার অথবা উত্তরাধিকারী ও অছি ও স্থলাভিষিক্তগণের দ্বারা কোন প্রকারে হস্তান্তর হয় তবে ঐ হস্তান্তরের দ্বারায় আবদ্ধীয় বস্তু যে ব্যক্তির হস্তে যায় এই জামিনির জওয়াবদিহি এবং দাবি ঐ ব্যক্তির উপর ও আবদ্ধীয় জায়দাদের প্রতি বর্ত্তিবেক আর উক্ত খাজাঞ্চীর দ্বারায় নগদ টাকা অথবা ইষ্টাম্প কাগজ তছরূপ ও খেয়ানত হইলে কিম্বা হিসাবাদি কাগজ দাখিল না করণ প্রযুক্ত সরকারের কিছু নোকশান হইলে আমি তৎক্ষণাৎ খাজাঞ্চী মজকুরের বা তাহার বাহালিতে পোদ্দারগণের খেয়ানতি ও তছরূপি ও নোকশানির টাকা আদায় করিব যদি আদায় না করি সরকার বাহাদুরের ক্ষমতা থাকিবেক যে সরকারি বাকি রাজস্ব আদায়ের জন্যে এইক্ষণে যে সকল বিধি প্রচলিত আছে অথবা ভবিষ্যতে হইবেক তদনুসারে এই জামিনির আবদ্ধীয় জায়দাদ নিলামের দ্বারা বিক্রয় করাইয়া তহবীলের খেয়ানতি টাকা ও ইষ্টাম্প কাগজ এবং হিসাবাদি কাগজ দাখিল না করণপ্রযুক্ত সরকারের যে কিছু ক্ষতি হয় তাহা উসুল করিয়া লইবেন যদি আবদ্ধীয় জায়দাদের মূল্যের দ্বারা উপরোক্ত খেয়ানতি ও নোকশানি

myself, my heirs, executors, and representatives, shall have no power to sell, grant as a gift, pledge, or alienate in any way, directly or indirectly, the property pledged till the fulfilment of all the conditions set forth in this security-bond. If I myself, my heirs, executors, and representatives, alienate the pledged property in any way, the property itself, and the person who may become possessed of it on the strength of such alienation, shall be liable for the satisfaction of any claim advanced in accordance with the provisions contained in this security bond. I will at once make good the loss resulting from any defalcation discovered in connection with the cash and stamps under the charge of the treasurer or of the potdars appointed on the responsibility of the treasurer, and also from his neglect or delay in rendering his accounts. If I fail to do so, Government shall be entitled to sell the property pledged under the provisions of the law for the time being in force or which may hereafter be in force for the realization of arrears of Government revenue, and shall apply the proceeds thereof to the liquidation of Government dues. If the sale proceeds of the property pledged be not sufficient to meet

No. 1.—(*Concluded.*)

টাকা সংকুলান না হয় তবে সরকার বাহাদুরের ক্ষমতা থাকিবেক যে অন্য স্থাবরাস্থাবর সম্পত্তি যাহা এইক্ষণে আমার আছে অথবা উত্তরকালে আমার হয় আর ঐ সম্পত্তি আমার স্বীয় নামে অথবা আমার উত্তরাধিকারী কি অছির নামে থাকে তাহা সরকারি বাকি রাজস্ব আদায়ের জন্য এইক্ষণে যে সকল বিধি প্রচলিত আছে অথবা ভবিষ্যতে হইবেক তদনুসারে বিক্রয় করাইয়া খেয়ানতি ও নোকশানি টাকা উসুল করিয়া লইবেন তাহাতে আমার কিম্বা আমার উত্তরাধিকারী ও অছিয়ানের কোন রকমের কোন ওজর গ্রাহ্য ও শ্রুতযোগ্য হইবেক না এতদর্থে মালজামিনীপত্র লিখিয়া দিলাম ইতি।

তফসীল

জায়দাদ

the loss and damages, Government shall have the power to realize it by the sale of my other property, moveable and immoveable, now held by me, or which I may acquire in future either in my own name or in the names of my heirs and executors, in accordance with the provisions of the law for the time being in force or which may be hereafter in force for the realization of arrears of revenue. Any objections raised by myself, my heirs and executors on that account, shall be invalid. I execute this security bond to the above effect.

[*Schedule of property.*]

নং ২

কালেক্টরীর মোহাফেজ ও আসিষ্টান্ট মোহাফেজের হাজিরজামিনীর ফারম।

মহামহিম শ্রীল শ্রীযুক্ত সেক্রেটরি অফ্ ষ্টেট ফর্ ইণ্ডিয়া।

সমীপেষু।

লিখিতং শ্রী

সাং পং

জেলা কস্য হাজির-জামিনীপত্রমিদং কার্য্যনঞ্চাগে

জেলা সংক্রান্ত

পরগনার

সাকিনের শ্রী

ডিবিজানের রিবিনিউ কমিশ্যনরের

No. 2.

[TRANSLATION.]

Form of hazir-zamini or security to be executed by the surety of the record-keeper and the assistant record-keeper for their appearance when called upon.

TO THE SECRETARY OF STATE FOR INDIA IN COUNCIL.

I resident of pergunnah zillah voluntarily execute this *hazir-zamini* as surety of who has been appointed as record-keeper of the Collectorate underthe Revenue Commissioner of the division, and do

No. 2.—(*Continued.*)

অধীনে কালেক্টরির সেরেস্তার মোহাফেজী কর্ম্মে নিযুক্ত হইয়াছে অতএব আমি আপন স্বেচ্ছাপূর্ব্বক উক্ত আমলার হাজিরজামিন হইলাম এই নিয়মে যে আমলা মজকুরের বহালি সময়ে সরকারি সেরেস্তার হরিয়েক প্রকার কাগজাৎ এবং দলীল দস্তাবেজাৎ ইত্যাদি যে কিছু উহার জিম্মা করা গিয়াছে কিম্বা আয়েন্দা করা যায় অথবা জাবেতা ও সেরেস্তাক্রমে উহার জিম্মা হইয়া থাকে কিম্বা ইবেক আমলা মজকুর মৌকুফ হওন অথবা ইস্তাফা দেওনান্তর যাবৎ কালেক্টর সাহেব ঐ সমস্ত কাগজাৎ উত্তমরূপে বুঝিয়া না পান এবং আমলা মজকুরকে এক কেতা ফারখতি এই মজমুনে প্রদান না করেন যে আমলা মজকুরের প্রতি উহার কার্য্য সম্বন্ধে কোন দাবি থাকিল না সে পর্য্যন্ত কালেক্টর সাহেব আমলা মজকুরকে যখন তলব করিবেন আমি তৎক্ষণাৎ হাজির করিয়া দিব যদি হাজির করিতে না পারি তবে টাকা জরিমানা সরকারে দাখিল করিব আর নীচের লিখিত জায়দাদ যাহা অন্যের বিনা সরাকতিতে আপন স্বত্ব ও অধিকারে আছে এই জামিনির মাতবরি জন্যে আবদ্ধ রাখিলাম এই জামিনি সমাপন পর্য্যন্ত উক্ত আবদ্ধীয় জায়দাদ প্রকাশ্যরূপে বা চক্রান্তে বিক্রয় কিম্বা হেবা কিম্বা বন্ধক অথবা অন্য কোন প্রকারে হস্তান্তর করণের ক্ষমতা আমার ও আমার উত্তরাধিকারী ও অছি ও স্থলাভিষিক্তের নাই যদি আমার ও আমার উত্তরাধিকারী কি অছি কি আমার স্থলাভিষিক্তের দ্বারায় কোন প্রকারে হস্তান্তর হয় তবে ঐ

hereby declare that on the resignation of the record-keeper, or on his having ceased to be borne on the establishment, I will, when called upon, cause him to appear till he shall have made over charge of all the papers and documents he received at the time of assuming charge, or which he may have received in the course of business, and till he shall have been furnished with a certificate to the effect that there is no claim against him in connection with his official duties. If I should fail to procure his attendance, I will pay a fine to the extent of Rs. . I pledge, as security for the performance of the foregoing conditions, the undermentioned property, which is exclusively in my possession and enjoyment. I myself, my heirs, executors, and representatives, until the fulfilment of all the conditions set forth in the security bond, will have no power to sell, grant, pledge, or alienate in any way, either directly or indirectly, the property pledged. In the event of the property being alienated in any way, either by myself, my heirs, executors, or representatives, the property itself, and the person who may become possessed of it on the strength of such alienation, will be liable for the satisfaction of any claim which may be preferred

No. 2.—(*Concluded.*)

হস্তান্তরের দ্বারা আবদ্ধীয় বস্তু যাহার হস্তে যাইবেক এই জামিনির জওয়াবদিহি ও দাবি ঐ ব্যক্তির উপর এবং আবদ্ধীয় বস্তুর প্রতি বর্ত্তিবেক আর আমলা মজকুর গয়ের হাজির হইলে আমি তৎক্ষণাৎ হাজির করিয়া দিব নচেৎ জরিমানার টাকা দাখিল করিব জরিমানার টাকা দাখিল না করিলে সরকার বাহাদুরের ক্ষমতা থাকিবেক যে সরকারি বাকি রাজস্ব আদায়ের জন্যে এইক্ষণে যে সকল বিধি প্রচলিত আছে অথবা ভবিষ্যতে হইবেক তদনুসারে এই জামিনির আবদ্ধীয় জায়দাদ নিলামের দ্বারায় বিক্রয় করাইয়া জরিমানার টাকা উসুল করিয়া লইবেন যদি জরিমানার টাকা আবদ্ধীয় জায়দাদের মূল্যের দ্বারা সংকুলান না হয় তবে সরকার বাহাদুরের ক্ষমতা থাকিবেক যে অন্য স্থাবর অস্থাবর সম্পত্তি যাহা এইক্ষণে আমার আছে কিম্বা উত্তরকালে আমার হয় আর ঐ সম্পত্তি আমার স্বীয় নামে অথবা আমার উত্তরাধিকারী অথবা আমার অছির নামে থাকে তাহা সরকারী রাজস্ব আদায়ের জন্যে এইক্ষণে যে সকল বিধি প্রচলিত আছে অথবা ভবিষ্যতে হইবেক তদনুসারে বিক্রয় করাইয়া জরিমানার টাকা উসুল করিয়া লইবেন তাহাতে আমার অথবা আমার উত্তরাধিকারী কি আছিয়ানের কোন প্রকারের কোন আপত্য গ্রাহ্য ও শ্রুতযোগ্য হইবেক না এতদর্থে হাজির-জামিনীপত্র লিখিয়া দিলাম ইতি।

in accordance with the provisions contained in this security bond. If the record-keeper should absent himself, I will at once procure his attendance. If I should fail to do so, I will pay the fine above mentioned, and in default Government shall be entitled, under the provisions of the law for the time being in force and which may be in force hereafter for the realization of arrears of Government revenue, to realize it by the sale of the pledged property. If the sale proceeds of the pledged property should fall short of the amount of the imposed fine, Government shall have the power, under the provisions of the law for the time being or which may hereafter be in force for the realization of Government revenue, to sell my other moveable and immoveable property now held by me or which I may acquire in future either in my own name or in the names of my heirs and executors, and may apply the proceeds thereof to the liquidation of the amount due from me. Any objections raised on this point by myself, my heirs, and executors shall be invalid. I execute this security bond to the above effect.

তফসীল

[*Schedule of property.*]

জায়দাদ

নং ৩

কালেক্টরির নাজীরের মালজামিনীর ফারম।

মহামহিম শ্রীল শ্রীযুক্ত সেক্রেটরি অফ্ ষ্টেট ফর্ ইণ্ডিয়া।

সমীপেষু।

লিখিতং শ্রী সাং পং জেলা কস্য মালজামিনীপত্রমিদং কার্য্যনঞ্চাগে আমি আপন স্বেচ্ছাপূর্ব্বক ডিবিজানের রিবনিউ কমিশ্যনরের অধীনে কালেক্টরির নাজীর জেলার পরগনার সাকিনের শ্রী মালজামিন হইয়া একরার করিতেছি ও লিখিয়া দিতেছি যে নাজীর মজকুর সর্ব্বদা আপন নিয়োজিত কর্ম্ম যথার্থ ও প্রকৃতরূপে নির্ব্বাহ করিবেক এবং হিসাব ইত্যাদি কাগজাৎ যখন যাহা উহার নিকট তলব হইবেক তাহা দাখীল করিবেক যদি আপন জিম্মার টাকা নিজে তছরূপ করে অথবা অন্যকে তছরূপ করিতে দেয় এবং হিসাব ও কাগজাৎ বুঝাইতে ও দাখীল করিতে শৈথিল্যতা করে কিম্বা অন্য কোন প্রকারে কসুর উহার দ্বারায় উপস্থিত হয় যে তদ্দ্বারায় কোন ক্ষতি ও নোকশান সরকার বাহাদুরের অথবা অন্য কোন ব্যক্তির যে তাহার জওয়াবদিহি সরকার বাহাদুরের প্রতি অর্শিতে পারে, ঘটে তবে বিনা আপত্যে ঐ সকল বিষয়ের জওয়াবদিহি আমার প্রতি ও আমি অবর্ত্তমানে আমার উত্তরাধিকারী ও অছি ও স্থলাভিষিক্তগণের প্রতি বর্ত্তিবেক আর ঐ সকল খেয়ানতের জওয়াবদিহি জন্যে নীচের লিখিত জায়দাদ যাহা অন্যের বিনা সরাকতিতে আমার স্বত্ব ও অধিকারে

No. 3.

[TRANSLATION.]

Form of mal-zamini to be executed by the surety of the Collectorate nazir.

TO THE SECRETARY OF STATE FOR INDIA IN COUNCIL.

I resident of pergunnah zillah as surety of resident of pergunnah zillah nazir of the Collectorate under the Commissioner of the division, voluntarily execute this security bond, and do hereby declare that the nazir shall duly discharge the duties entrusted to him and produce, when called upon, all the accounts, &c., and papers kept by him. If he should embezzle money placed in his hands, or should permit any one so to do, or delay to render his accounts, I myself, and after my death my heirs, executors, and representatives, will, without raising any objection, be responsible for any loss or damage sustained in consequence by Government or any individual who may claim compensation for such loss from Government. To make good any such loss, I pledge the undermentioned property, which is exclusively in my possession and enjoyment, till the performance of the conditions set forth in this security bond. I

No. 3.—(*Continued.*)

আছে আবদ্ধ রাখিলাম এই জামিনির নিয়ম সমাপনপর্য্যন্ত প্রকাশ্যরূপে বা চক্রান্তে অত্র জামিনির আবদ্ধীয় জায়দাদ বিক্রয় কিম্বা হেবা কি বন্ধক অথবা অন্য কোন প্রকারে হস্তান্তর করণের ক্ষমতা আমার ও আমার উত্তরাধিকারী ও অছি ও স্থলাভিষিক্তের নাই যদি আমার ও আমার উত্তরাধিকারী কি অছি কি আমার স্থলাভিষিক্তের দ্বারায় কোন প্রকারে হস্তান্তর হয় তবে ঐ হস্তান্তরের দ্বারায় আবদ্ধীয় বস্তু যে ব্যক্তির হস্তে যাইবেক এই জামিনির জওয়াবদিহি ও দাবি ঐ ব্যক্তির উপর এবং আবদ্ধীয় জায়দাদের প্রতি বর্ত্তিবেক আর উক্ত নাজীরের দ্বারায় কোন তছরূপ কিম্বা খেয়ানৎ হইলে আমি তৎক্ষণাৎ নাজীর মজকুরের তছরূপি ও খেয়ানতি টাকা আদায় করিব যদি তছরূপি ও খেয়ানতি টাকা আদায় না করি তবে সরকার বাহাদুরের ক্ষমতা থাকিবেক যে সরকারি বাকি রাজস্ব আদায়ের জন্যে এইক্ষণে যে সকল বিধি প্রচলিত আছে অথবা উত্তরকালে হইবেক তদনুসারে এই জামিনীর আবদ্ধীয় জায়দাদ নিলামের দ্বারায় বিক্রয় করাইয়া ঐ খেয়ানতের টাকা উসুল করিয়া লইবেন যদি আবদ্ধীয় জায়দাদের মূল্যের দ্বারা খেয়ানতের টাকা সংকুলান না হয় তবে সরকার বাহাদুরের ক্ষমতা থাকিবেক যে অন্য স্থাবরাস্থাবর সম্পত্তি যাহা এইক্ষণে আমার আছে কিম্বা উত্তরকালে আমার হয় আর ঐ সম্পত্তি আমার স্বীয় নামে অথবা আমার উত্তরাধিকারী অথবা আমার অছির নামে থাকে তাহা সরকারি বাকি রাজস্ব আদায় কারণ এইক্ষণে যে সকল বিধি প্রচলিত আছে অথবা উত্তর কালে হইবেক তদনুসারে

myself, my heirs, executors, and representatives shall have no power to sell, grant, pledge, and alienate in any way, directly or indirectly, the property pledged. In the event of the pledged property being alienated by myself, my heirs, executors, and representatives, the property in question, and the person who may become possessed of it on the strength of such alienation, shall be liable for the satisfaction of any claim advanced in accordance with the provisions contained in this security bond. I will at once make good any loss or any money embezzled by the nazir. If I should fail to do so, Government, under the provisions of the law for the time being or which may hereafter be in force for realization of arrears of revenue, shall be entitled to realize any damages or embezzled money by sale of the pledged property. If the sale proceeds of the property in question should fall short of the amount embezzled, Government (under the provisions of the law for the time being in force or which may hereafter be in force for the recovery of arrears of Government revenue) shall have power to recover it by sale of any other property, moveable and immoveable, now held by me either in my own name or in the names

নিলামের দ্বারায় বিক্রয় করাইয়া খেয়ানতি টাকা উসুল করিয়া লইবেন তাহাতে আমার অথবা আমার উত্তরাধিকারী কি অছিগণের কোন রকমের কোন আপত্য গ্রাহ্য ও শ্রুতযোগ্য হইবেক না এতদর্থে মালজামিনীপত্র লিখিয়া দিলাম ইতি।

তফসীল

জায়দাদ

No. 3.—(*Concluded.*)

of my heirs and executors, against which no objections, whether made by myself or by my heirs, executors, or representatives, shall stand good.

[*Schedule of property.*]

নং ৪

তহশীলদারের মালজামিনীর ফারম।

লিখিতং শ্রী সাকিন পরগনা জেলা কস্যমালজামিনীপত্রমিদং কার্য্যনঞ্চাগে জেলা সংক্রান্ত সাকিনের জেলা পরগনা মহাল তহশীলদারি কর্ম্মে মোকরর হইল তহশীলদার মজকুর আপন নিয়োজিত কর্ম্ম সম্পূর্ণ মনোযোগপূর্ব্বক নির্ব্বাহ করিবেক আর উক্ত মহালের উৎপন্ন যে কিছু উহার হস্তে আসিবেক তাহার হিসাব কিতাব যথার্থ ও প্রকৃতরূপে দিবেক যদি কিছু তঞ্চক ও তছরূপ করে এবং তৎপ্রযুক্ত ক্ষতি হয় তবে তহশীলদার মজকুর বিনা আপত্যে তাহা আদায় করিবেক এবং সরকার বাহাদুরের পক্ষ হইতে যে কোন হুকুম জারি হইবেক তাহা বিনা অন্যথায় আমলে আনিবেক আর আপন মোকররি মেহনতানা ব্যতিরেক তহশীলদারি কার্য্যের দ্বারায় অন্য কোন প্রকারের লভ্য চক্রান্তে বা প্রকাশ্যরূপে করিবেক না এতদর্থে আমি আপন স্বেচ্ছাপূর্ব্বক তহশীলদার মজকুরের মালজামিন এবং

No. 4.

[TRANSLATION.]

Form of security bond (mal-zamini) to be executed by a tehsildar.

I son of pergunnah zillah execute this security bond and do hereby declare that resident of pergunnah zillah who is appointed as tehsildar of mehal will carefully discharge the duties entrusted to him, and will duly render account of all money collected by him; that he shall, without raising any objection, make good any loss caused by any embezzlement or fraud on his part, and shall without fail carry out the order issued by the Government; that he shall derive no personal advantage from his services beyond the salary attached to his post. On these conditions I voluntarily execute this security bond, and for their due performance I pledge the undermentioned property, which is solely

No. 4.—(*Continued.*)

ঐ সকল বিষয়ের জওয়াবদিহিতে আবদ্ধ হইয়া নীচের লিখিত জায়দাদ যাহা অন্যের বিনা সরাকতিতে আমার স্বত্ব ও অধিকারে আছে আবদ্ধ রাখিলাম এই জামিনির নিয়ম সমাপন পর্য্যন্ত আবদ্ধীয় জায়দাদ প্রকাশ্যরূপে বা চক্রান্তে বিক্রয় কিম্বা হেবা ও বন্ধক অথবা অন্য কোন প্রকারে হস্তান্তর করণের ক্ষমতা আমার ও আমার উত্তরাধিকারী ও অছি ও স্থলাভিষিক্তের নাই যদি আমার ও আমার উত্তরাধিকারী ও অছি ও স্থলাভিষিক্তের দ্বারায় কোন প্রকারে হস্তান্তর হয় তবে ঐ হস্তান্তরের দ্বারায় যে ব্যক্তির হস্তে আবদ্ধীয় বস্তু যাইবেক এই জামিনির জওয়াবদিহি ও দাবি ঐ ব্যক্তির উপর এবং আবদ্ধীয় বস্তুর প্রতি বর্ত্তিবেক আর উক্ত তহশীলদারের তছরূপ এবং খেয়ানৎ সাব্যস্ত হইলে যদি তহশীলদার মজকুর খেয়ানতি ও তছরূপি টাকা তৎক্ষণাৎ আদায় না করে এবং আমার দ্বারায়ও আদায় না হয় তবে সরকার বাহাদুরের ক্ষমতা থাকিবেক যে সরকারি বাকি রাজস্ব আদায়ের জন্যে এইক্ষণে যে সকল বিধি প্রচলিত আছে অথবা উত্তর কালে হইবেক তদনুসারে এই জামিনির আবদ্ধীয় জায়দাদ নিলামের দ্বারায় বিক্রয় করাইয়া তাহা উসুল করিয়া লইবেন যদি আবদ্ধীয় জায়দাদের মূল্যের দ্বারায় উক্ত খেয়ানতি টাকা সংকুলান না হয় তবে সরকার বাহাদুরের ক্ষমতা থাকিবেক যে অন্য স্থাবরাস্থাবর সম্পত্তি যাহা এইক্ষণে আমার আছে কিম্বা উত্তরকালে আমার হয় আর ঐ সম্পত্তি আমার স্বীয় নামে অথবা আমার উত্তরাধিকারী অথবা আমার অছির নামে থাকে তাহা সরকারি বাকি রাজস্ব আদায়ের নিমিত্ত

in my possession and enjoyment. I myself, my heirs, executors, and representatives, shall not have the power to sell, grant, pledge, or alienate in any way the property pledged. In the event of the property being in any way alienated either by myself, my heirs, executors, or representatives, the property in question and the person who may become possessed of it on the strength of such alienation shall be liable for the satisfaction of any claim made in accordance with the conditions set forth in this security bond. Should any loss acertained to have been caused by the tehsildar not at once be made good either by him or by me, Government, under the provisions of the law for the time being in force and which may be in force hereafter for realization of arrears of revenue, shall be entitled to sell the pledged property, and may apply the proceeds thereof to the liquidation of the Government dues. If the sale proceeds be inadequate to meet the amount due Government, under the provisions of the law for the time being in force and which may hereafter be in force for the realization of arrears of Government revenue, shall have the power to realize it by the sale of my other property, moveable and immoveable, held either in my

No. 4.—(*Concluded.*)

এইক্ষণে যে সকল বিধি প্রচলিত আছে অথবা উত্তরকালে হইবেক তদনুসারে নিলামের দ্বারায় বিক্রয় করাইয়া উক্ত টাকা উসুল করিয়া লইবেন তাহাতে আমার অথবা আমার উত্তরাধিকারী ও অছিগণের কোন প্রকারের কোন আপত্য গ্রাহ্য ও শ্রুতযোগ্য হইবেক না এতদর্থে মালজামিনীপত্র লিখিয়া দিলাম ইতি।

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own name or in the names of my heirs, executors, and representatives. Should any objections be raised to the realization in the aforesaid manner of the embezzled property either by myself or my heirs and executors, they shall be invalid. I execute this security bond to the above effect.

[*Schedule of property.*]

নং ৫

নাবালগ এবং নালায়েকের পক্ষে অলীর হাজিরজামিনীর ফারম।

লিখিতং শ্রী সাকিন পরগনা জেলা কস্য হাজিরজামিনীপত্রমিদং কার্য্যনঞ্চাগে জেলার অন্তঃপাতি পরগনার মহাল যাহা কোর্ট অফ ওয়ার্ডেসের অধীনে আছে কোর্ট অফ ওয়ার্ডেসের হুকুমানুসারে উক্ত মহালের মালিক অলি জেলার পরগনার সাকিনের মোকরর হইল আমি আপন স্বেচ্ছাপুর্ব্বক অলি মজকুরের হাজিরজামিন হইয়া একরার করিতেছি ও লিখিয়া দিতেছি যে যদি অলি মজকুর তলব কালীন হাজির না হয় তবে তাহাকে হাজির করিয়া দিব যদি হাজির করিতে না পারি তবে অলি মজকুরের যত দেনা হইবেক এবং যে২ বিষয়ের জওয়াবদিহি উহার সহিত সম্পর্ক রাখিবেক তাহার জওয়াবদিহি

No. 5.

[TRANSLATION.]

Form of hazir-zamini of guardians of minors and disqualified proprietors.

I resident of pergunnah zillah voluntarily execute this *hazir-zamini* of resident of pergunnah zillah who is appointed as guardian of the minor (zemindar) of the estate situated in pergunnah zillah under the orders of the Court of Wards, and do hereby declare that in case he should absent himself when called upon to be present I will procure his attendance. If I should fail to do so, I will pay the amount due by him, and will, without raising any question, be responsible for

No. 5.—(*Concluded.*)

বিনা ওজরে আমি করিব আর নীচের তফসীলের লিখিত জায়দাদ যাহা অন্যের বিনা সরাকতিতে আমার স্বত্ব ও অধিকারে আছে এই জামিনির মাতবরী জন্যে আবদ্ধ রাখিলাম এই জামিনি সমাপন পর্য্যন্ত প্রকাশ্যরূপে বা চক্রান্তে আবদ্ধীয় জায়দাদ বিক্রয় ও হেবা ও বন্ধক কিম্বা অন্য কোন প্রকারে হস্তান্তর করণের ক্ষমতা আমার ও আমার উত্তরাধিকারী ও অছি ও স্থলাভিষিক্তের নাই যদি আমার ও আমার উত্তরাধিকারী ও অছি ও স্থলাভিষিক্তের দ্বারায় কোন প্রকারে হস্তান্তর হয় তবে ঐ হস্তান্তরের দ্বারায় আবদ্ধীয় বস্তু যে ব্যক্তির হস্তে যায় এই জামিনির জওয়াবদিহি ও দাবি ঐ ব্যক্তির উপর এবং আবদ্ধীয় জায়দাদের প্রতি বর্ত্তিবেক এতদর্থে অলি মজকুরের হাজিরজামিনী লিখিয়া দিলাম ইতি।

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whatever he may be held liable for. For the due performance of the foregoing conditions, I pledge the undermentioned property, which is exclusively in my possession and enjoyment, and till the performance of the conditions entered in the security bond I myself, my heirs, executors, and representatives, shall have no power to sell, grant, pledge, or alienate in any way, directly or indirectly, the pledged property. If I myself, my heirs, executors, and representatives, should in any way alienate it, the property itself, and the person who may become possessed of it on the strength of such alienation, shall be liable for the satisfaction of all the claims preferred in accordance with the provisions contained in this security bond. I execute this *hazir-zamini* of the guardian to the above effect.

[*Schedule of property.*]

নং ৬

নাবালক অথবা নাবালকের সরবরাহকারের মালজামিনীর ফারম।

লিখিতং শ্রী সাকিন পরগনা জিলা কস্য মালজামিনীপত্রমিদং কার্য্যনঞ্চাগে কোর্ট অফ ওয়ার্ডেসের অধীনস্থ সম্পত্তি

No. 6.

[TRANSLATION.]

Form of security executed by the surety of the manager of estates of minors or disqualified proprietors.

I resident of pergunnah zillah execute this security bond as surety of resident of zillah who has

No. 6.—(*Continued.*)

জেলা সংক্রান্ত
মহালের সরবরাহকারী কর্ম্মে
জেলার সাকিনের শ্রী
কোর্ট অফ ওয়ার্ডেসের হুকুমানুসারে মোকরর হইল সরবরাহকার মজকুর সরবরাহকারি কর্ম্ম সম্পূর্ণ মনোযোগ পূর্ব্বক নির্ব্বাহ করিবেক এবং মহাল মজকুরের উপস্বত্ব কিম্বা অন্য কোন প্রকারে মজকুরের যে কিছু উহার হস্তে আসিবেক তাহার হিসাব যথার্থ ও প্রকৃতরূপে দিবেক যদি কিছু তঞ্চক তছরূপ করে এবং তৎপ্রযুক্ত উক্ত মালিকের যত ক্ষতি হইবেক তাহা সরবরাহকার মজকুর আদায় করিবেক আর যেং হুকুম কোর্ট অফ ওয়ার্ডেস হইতে জারি হইবেক তাহা বিনা অন্যথায় আমলে আনিবেক আর আপন মোকররি মোসাহেরা ভিন্ন সরবরাহকারি কর্ম্মের দ্বারায় অন্য কোন রকমের লভ্য প্রকাশ্যরূপে বা চক্রান্তে করিবেক না এতদর্থে আমি আপন স্বেচ্ছাপূর্ব্বক সরবরাহকার মজকুরের মালজামিন ও ঐ সকল বিষয়ের জওয়াবদিহিতে আবদ্ধ হইয়া নীচের লিখিত জায়দাদ যাহা অন্যের বিনা সরাকতিতে আপন স্বত্ব ও অধিকারে আছে আবদ্ধ রাখিলাম এই জামিনির নিয়ম সমাপন পর্য্যন্ত আবদ্ধীয় জায়দাদ প্রকাশ্যরূপে বা চক্রান্তে বিক্রয় কি হেবা কি বন্ধক অথবা অন্য কোন প্রকারে হস্তান্তর করণের ক্ষমতা আমার ও আমার উত্তরাধিকারী ও অছি ও স্থলাভিষিক্তের নাই যদি আমার ও আমার উত্তরাধিকারী কি অছি কি আমার স্থলাভিষিক্তগণের দ্বারায় কোন প্রকারে হস্তান্তর হয় তবে ঐ হস্তান্তরের দ্বারায় আবদ্ধীয় জায়দাদ যে ব্যক্তির হস্তে যাইবেক এই জামিনির জওয়াবদিহি ও দাওয়া ঐ

under the orders of the Court of Wards been appointed as manager of the estate
lying in the district of
and within the jurisdiction of the Court of Wards, and do hereby declare that the manager shall most diligently discharge the duties entrusted to him and render a true and faithful account of all sums connected with the estate received by him, and that in case he should commit any fraud or misappropriation, any loss sustained by the proprietors must be made good by him. I further declare that he will without fail carry out any orders passed by the Court of Wards, and that he will directly or indirectly derive no personal advantage from his services beyond the remuneration granted to him as manager. To the above effect I voluntarily execute this security bond; and for the due discharge of the trust committed to him, I pledge the undermentioned property, which is exclusively in my possession and enjoyment, till the performance of the condition of the security bond, and neither I myself, nor my heirs, executors, and representatives shall have power, either directly or indirectly, to alienate the pledged property by way of sale, gift, mortgage, or any other way; and should the property in

No. 6.—(*Concluded.*)

ব্যক্তির উপর এবং আবদ্ধীয় বস্তুর প্রতি বর্ত্তিবেক আর সরবরাহকারের খেয়ানত সাব্যস্ত হইলে এবং তাহা উক্ত সরবরাহকার অথবা আমার দ্বারায় আদায় না হইলে কোর্ট অফ ওয়ার্ডেসের ক্ষমতা থাকিবেক যে সরকারি বাকী রাজস্ব আদায়ের জন্যে যে সকল বিধি প্রচলিত আছে অথবা ভবিষ্যতে হইবেক তদনুসারে এই জামিনির আবদ্ধীয় জায়দাদ নিলামের দ্বারায় বিক্রয় করাইয়া খেয়ানতের টাকা উসুল করিয়া লইবেন যদি আবদ্ধীয় জায়দাদের মূল্যের দ্বারায় খেয়ানতি টাকা সংকুলান না হয় তবে ঐ কোর্ট অফ ওয়ার্ডেসের ক্ষমতা থাকিবেক যে অন্য স্থাবরস্থাবর সম্পত্তি যাহা এইক্ষণে আমার আছে কিম্বা উত্তরকালে আমার হয় আর ঐ সম্পত্তি আমার স্বীয় নামে অথবা আমার উত্তরাধিকারী কি অছির নামে থাকে তাহা বাকি রাজস্ব আদায় কারণ এইক্ষণে যে সকল বিধি প্রচলিত আছে কিম্বা উত্তরকালে প্রচলিত হইবেক তদনুসারে বিক্রয় করাইয়া ঐ টাকা উসুল করিয়া লইবেন তাহাতে আমার অথবা আমার উত্তরাধিকারী কি অছিয়ানের কোন প্রকারের কোন আপত্য গ্রাহ্য ও শ্রুতযোগ্য হইবেক না এতদর্থে মালজামিনীপত্র লিখিয়া দিলাম ইতি।

তফসীল

জায়দাদ

question be transferred by the above means either by myself, my heirs, executors, or representatives to any individual, such individual and the property itself shall be subject to the stipulations contained in this document. If any loss or injury to the estate is caused, and if I or the manager fail to make good such loss or injury, the Court of Wards shall have full authority (under the provisions of the law for the time being in force and which may be in force hereafter for the realization of the arrears of the Government revenue) to recover the loss by sale of the property pledged; and should the proceeds of the sale of the property pledged be insufficient to cover the loss, the Court of Wards, in accordance with the law which is in force, or which may come into force, for the realization of arrears of Government revenue, shall have also power to recover the amount of the loss by sale of any moveable and immoveable property, whether held in my name or in the names of my heirs, executors, and representatives, against which no objections raised either by myself or by my heirs, executors, and representatives shall stand good. I execute this security bond to the above effect.

[*Schedule of property.*]

নং ৭

আবকারির দারোগা ও মোহরেরগণের একরারনামার ফারম।

লিখিতং শ্রী সাকিন জেলা কস্য একরারনামাপত্রমিদং কার্য্যানঞ্চাগে আমি হুজুরের হুকুমানুসারে আবকারি সংক্রান্ত রাজস্ব আদায় জন্য জেলার ডিবিজনের দারোগাগিরি পদে নিযুক্ত হইয়া আপন পদের কার্য্য সুচারুমতে নির্ব্বাহ জন্য জামিনীস্বরূপ টাকা নগদ অথবা কোম্পানীর কাগজ হুজুর তহবিলে আমানত রাখিয়া নিম্নলিখিত নিয়ম সকল লিপিবদ্ধ করিতেছি।

১। আমি প্রচলিত আইন ও সরকিউলর চিঠির ও হুজুরের প্রচারিত রুল ও হুকুম ও পরওয়ানা সকলের মর্ম্মের প্রতি দৃষ্টি রাখিয়া আপন পদের কার্য্য সুচারুমতে আঞ্জাম করিব ও আবকারি মহালের খাজানা অবধারিত সময়ে আদায় করিয়া এক মাসের আদায়ী টাকা তহশীলের কাগজ সমেত দ্বিতীয় মাসের প্রথম তারিখে হুজুরে দাখিল করিব যদি না করি তবে সে টাকা আমার নিজ দেনা গণ্য হইয়া আমার আমানতি টাকা হইতে কর্ত্তন হইবেক।

২। আমি উক্ত ডিবিজনের আবকারি মহালের টাকা কদাচ নিজে ব্যয় বা কোন রকমে তছরূপ করিব না বা অন্য কাহাকেও তছরূপ করিতে দিব না যদি তছরূপ করি বা অন্য কেহ তছরূপ করে আর তাহা হুজুরের বিচারে

No. 7.

[TRANSLATION.]

Form of agreement to be entered into by excise darogahs and mohurrirs.

Having been appointed excise darogah of in the district of for the collection of excise revenue, I resident of in the district of make a deposit of as security for the due discharge of the duties of my post, and write and agree to the following conditions:—

1.—I shall duly discharge the duties of my office in accordance with your order and the laws and the rules in force, and shall collect the excise revenue for each month and remit the same, with the accounts thereof, on the first day of the following month. Should I fail to do so, the said sum will be considered as my debt, and shall be deducted from the deposited amount.

2.—I shall not spend or waste any sum of money belonging to the Excise Department, nor shall I suffer any one to waste the same. If I do so, or any one does

No. 7.—(*Continued.*)

প্রমাণ হয় তবে আপনি উক্ত টাকা আমার ঐ আমানতি নগদ টাকা বা কোম্পানির কাগজ আপন ক্ষমতাধীনে বিক্রয় করিয়া লইবেন ও তাহাতে সমুদয় তছরূপি টাকা আদায় না হইলে বাকি টাকা আমার স্বনামি বেনামি স্থাবর অস্থাবর জায়দাদ নিলাম করিয়া সরকারে দাখিল করিবেন তাহাতে আমার বা আমার ওয়ারিসান ও স্থলাভিষক্তগণের কোন আপত্ত্য নাই ও থাকিবেক না।

so, and if it be proved to your satisfaction, then the same amount shall be realized from ; and if the entire amount be not recovered, then you will sell my moveable and immoveable property, whether held in my name or in the names of others, and to this my heirs and representatives have and shall have no objections.

৩। আমি কোন দোষে সস্পণ্ড বা পদচ্যুত হইলে আমার আমলের উক্ত দুই রকমের অনাদায়ী টাকা আমার নিজ দেনা গণ্য হইয়া উপরোক্ত নিয়মমতে আদায় হইবেক।

3.—If I be suspended or dismissed for any fault, the amount unrealized as aforesaid for my tenure of office will be considered as my debt, and shall be realized as above.

৪। হজুরের হুকুমমতে আমি অন্য কাহাকেও একটিং দিয়া কিছু দিনের-জন্য বিদায় লইলে ঐ একটিং ব্যক্তির সমুদয় কার্য্যের দায় ও ঝুঁকির জওয়াব দিহি এই একরারনামার নিয়মমতে আমার জিম্মা তাহাতে আমার ও আমার ওয়ারিসানের কোন আপত্ত্য থাকিবেক না।

4.—In case of my taking leave with your permission and giving a substitute, I shall be responsible for all acts done by my *locum tenens* under the conditions of this agreement; and to this my heirs and representatives shall have no objection.

৫। যদি উক্ত বিষয়ের আদায়ী টাকা ভিন্ন অন্য কোন রকমের সরকারি টাকা আমার নিকট আমানত বা জমা থাকে তবে তৎসম্বন্ধে ও সমুদয় দায় ও ঝুঁকির জওয়াবদিহি এই একরারনামার নিয়মমতে আমার উপর থাকিবেক।

5.—I shall be responsible under these conditions for any other Government money, should such money be deposited with, or entrusted to, me.

No. 7.—(*Concluded.*)

৬। উত্তরকাল যদি আপনি আমাকে অন্য জেলার বা এই জেলার কোন ডিবিজনের দারোগাগিরি পদে নিযুক্ত করেন তবে আমার তরফ অন্য একরার-নামা লিখিত না হওয়া পর্য্যন্ত সেই ভাবি পদের সমুদয় কার্য্যের জওয়াব-দিহি বিষয়ে এই একরার নামার সমুদয় নিয়ম আমলে আসিবেক।

6.—If I be transferred to any other division or district, all the conditions of this agreement shall be binding on me until another is executed.

৭। যদি আমাকে অন্য কোন পদ-চ্যুত দারোগার পদে নিযুক্ত করেন তবে আমি তাহার আমলের সমুদয় কার্য্য তদন্ত করিয়া এক মাসের মধ্যে বিস্তারিত রিপোর্ট হজুরে দাখিল করিব যদি না করি তবে তাহার সমুদয় কার্য্যের দায় ও ঝুঁকির জওয়াবদিহি আমার উপর থাকিবেক এতদর্থে এক-রারনামাপত্র লিখিয়া দিলাম ইতি।

7.—Should I be appointed to succeed any dismissed darogah, I shall submit a report of all the works done in his time within one month, or otherwise I shall be responsible for all those works. On the above conditions I execute this agreement.

APPENDIX C.

[Section V, Clause 6.]

No. 8.

[Translation.]

Form of agreement from ministerial officers depositing notes, &c.

To the Secretary of State for India in Council.

I resident of pergunnah district having been appointed do hereby write and agree that I shall discharge the duties of my office properly,

نقشه اقرار نامه عملجات جوکه نوت

امانت کرین

بجناب معلی القاب جناب صاحب سکرٹر

اف اسٹیٹ فار انڈیا

ساکنه پرگنه ساکن

ضلع کا هون چونکه

منمقر عهده میں مقرر هوکر اقرار کرتا هون

اور لکهدیتا هون که هم همیشه کار روزمره

راستي و درستي کے ساتهه انجام کریںگے اور

حساب وغیره کاغذات جس وقت جو کاغذات

No. 8.—(*Continued.*)

and render all accounts that may be required of me at any time. If I waste any amount entrusted to me, or suffer any one to do so, and neglect to render accounts and other papers, or be guilty of any such offence by which Government may incur any loss, or any other person suffers any loss for which Government may be responsible, then I, and failing me, my heirs, representatives, &c., will be liable for the same. To ensure the above conditions I pledge which is solely my property and is entirely in my possession, and to which my heirs and representatives have no claim. Should any loss be caused by me, the Government shall have power to realize the same from the said

Should the amount thus recovered fall short of the demand, then the Government shall have power to sell all my moveable and immoveable property, which I have or may hereafter have in my possession, either in my name or in the names of my heirs and representatives or others, under

همسے طلب هوگا اُسکو داخل کرینگے اگر
میري ذمه کي زرسمن خود تصرف کرین
یا دوسرے کو تصرف کرنے دین اور حساب
و کاغذات سمجهانے و داخل کرنے مین
سستي و غفلتي کرین یاکه دوسرا کسي
صورت سے قصور میري صادر هو اور سبب
اُسکے نقصان سرکار بهادر کا یاکه دوسرا کسي
شخص کا هو اور جوابدهي اُسکے اُوپر
سرکار بهادر کے هوسکے یاکه هوا هوے
تو بلا عذروه سب حالات کي جوابدهي اُوپر
میرے اور بعد میرے یهه سب وارثا یا
اوصیاء و قایم مقام پر میرے عاید هوگي
وه سب جوابدهي کے واسطے
جوکه بلا شرکت غیر میرے
قبضه و دخل مین هی اُسکو هم مفصل
رکها که یهه اقرار کي شرط ختم هونے تک
کے اوپر میرے و وارثا و ارصیاء
و قایم مقامانکا کچهه دعوي نه رها اور بذریعه
میرے کچهه تصرف یاکه نقصان هوے تو
هم اوسي وقت میرے تصرفي و نقصاني کي
زرثمن ادا کرینگی اگرچه تصرفي و نقصاني
زرثمن ادا نکرین تو سرکار بهادر کو اختیار
رهیگي متذکرهٔ بالا سے نقصاني زر
ثمن وصول کرلینگے اور اُسکي
نقصاني زرثمن ادا نهوے تب سرکار بهادر
کو اختیار رهیگي جوکه دیگر جایداد
منقوله و غیر منقوله بالفعل میري هی و
آینده میري هوے اور وه جایداد میري
نامي و بینامي یا وارثا و اوصیاء کي نام سے
هی اُسکو سرکار باقي مالگذاري ادا کے
لئے بالفعل جو سب دستورات جاري هی

No. 8.—(*Concluded.*)

یا آیندہ ہویگي مطابق اوسکے بذریعہ نیلام فروخت کرواکر نقصاني زر ثمن وصول کرلینگے اوس مین میرے یا میرے وارثا اوصیاء کا کوئي قسم کي کوئي عذر و تعذرات قبول نہ ہوگا بنابران این چند کلمہ بطریق اقرار نامہ لکھدیا کہ وقت پر کام آوے فقط

تاریخ سنہ ۱۸ مسیحہ

the law in force, or which may hereafter be in force, for the realization of arrears of Government revenue, and to this proceeding the objections, if any, taken by my heirs or representatives shall not be valid.

Dated

নং ৮

No. 8.

[TRANSLATION.]

যে সকল আমলা নোট আমানত করেন তাঁহাদের এগ্রীমেন্টের ফরম।

Form of agreement from ministerial officers depositing notes, &c.

মহামহিম শ্রীযুত

লিখিতং শ্রী সাকিন পরগনা জেলা কস্য একরারপত্রমিদং কার্য্যনঞ্চাগে আমি কর্ম্মে নিযুক্ত হইয়া একরার করিতেছি ও লিখিয়া দিতেছি যে, আমি সর্ব্বদা আপন নিয়োজিত কর্ম্ম যথার্থ ও প্রকৃতরূপে নির্ব্বাহ করিব এবং হিসাব ইত্যাদি কাগজাত যখন যাহা আমার নিকট তলব হইবেক তাহা দাখিল করিব যদি আপন জিম্মার টাকা নিজে তছরূপ করি অথবা অন্যকে তছরূপ করিতে দেই এবং হিসাব ও কাগজাত বুঝাইতে ও দাখিল করিতে শৈথিল্যতা করি কিম্বা অন্য কোন প্রকারের কসুর আমার দ্বারা উপস্থিত হয় যে তদ্দ্বারা কোন ক্ষতি সরকার বাহাদুরের অথবা অন্য কোন ব্যক্তির হয় যে তাহার জওয়াবদিহি সরকার বাহাদুরের প্রতি অর্শিতে পারে ও ঘটে তবে বিনা

I resident of pergunnah district having been appointed do hereby write and agree that I shall discharge the duties of my office properly, and render all accounts that may be required of me at any time. If I waste any amount entrusted to me, or suffer any one to do so, and neglect to render accounts and other papers, or be guilty of any such offence by which Government may incur any loss, or any other person suffers any loss for which Government may be responsible, then I, and failing me, my heirs, representatives, &c., will be liable for

No. 8.—(*Concluded.*)

আপত্ত্য ঐ সকল বিষয়ের জওয়াবদিহি আমার প্রতি ও আমি অবর্ত্তমানে আমার উত্তরাধিকারী ও অছি ও স্থলাভিষিক্তগণের প্রতি বর্ত্তিবেক আর ঐ সকল খেয়ানতের জওয়াবদিহির জন্য যাহা অন্যের বিনা সরাকতিতে আমার স্বত্ব ও অধিকার আছে তাহা আমি আবদ্ধ রাখিলাম এই একরারের নিয়ম সমাপন পর্য্যন্ত ঐ প্রতি আমার ও আমার উত্তরাধিকারী ও অছি ও স্থলাভিষিক্তের কোন দাবি রহিল না আর আমার দ্বারা কোন তছরূপ কিম্বা খেয়ানত হইলে আমি তৎক্ষণাৎ আমার তছরূপি ও খেয়ানতি টাকা আদায় করিব যদি তছরূপি ও খেয়ানতি টাকা আদায় না করি তবে সরকার বাহাদুরের ক্ষমতা থাকিবেক যে উক্ত ঐ খেয়ানতের টাকা উসুল করিয়া লইবেন যদি দ্বারা খেয়ানতের টাকা সংকুলন না হয় তবে সরকার বাহাদুরের ক্ষমতা থাকিবেক যে অন্য স্থাবরাস্থাবর সম্পত্তি যাহা এইক্ষণে আমার আছে কিম্বা উত্তর কাল আমার হয় আর ঐ সম্পত্তি আমার স্বীয়নামে অথবা বিনাম কিম্বা আমার উত্তরাধিকারী অথবা আমার অছির নামে থাকে তাহা সরকারি বাকি রাজস্ব আদায় কারণ এইক্ষণে যে সকল বিধি প্রচলিত আছে অথবা উত্তরকালে হইবেক তদনুসারে নিলামের দ্বারা বিক্রয় করাইয়া খেয়ানতি টাকা উসুল করিয়া লইবেন, তাহাতে আমার অথবা আমার উত্তরাধিকারি কিম্বা অছির কোন রকমে কোন ওজর আপত্ত্য গ্রাহ্য হইবেক না, এতদর্থে একরারপত্র দিলাম ইতি। সন ১৮ সাল তারিখ

the same. To ensure the above conditions, I pledge which is solely my property and is entirely in my possession, and to which my heirs and representatives have no claim. Should any loss be caused by me, the Government shall have power to realize the same from the said Should the amount thus recovered fall short of the demand, then the Government shall have power to sell all my moveable and immoveable property, which I have or may hereafter have in my possession, either in my name or in the name of my heirs and representatives or others, under the law in force, or which may hereafter be in force, for the realization of arrears of Government revenue; and to this proceeding the objections, if any, taken by my heirs or representatives shall not be valid.

Dated

Appendix 2

(See section VI clause 1)

The Standard Ministerial Establishment for Uncovenanted Deputy Collers

(a) For a Deputy Colle not in charge of a sub-div & performing no magisterial duties

Two clerks or mohurrers Rs 20 rising to Rs 30 each

A Chuprassee Rs 5-

(b) For a Deputy Colle not in charge of a sub-div but employed as a deputy magist.

Four clerks or mohurrirs Rs 20 rising to Rs 30 each

A chuprassee Rs 5-

(c) For a Deputy Colle employed on settlement or other field work away from head-quarters

An establishment of Rs 50

The Colle may raise the Deputy Colle establishment to this standard by such additions as he thinks most convenient with reference to the nature of the work provided that no mohurrir receive less than Rs 20 a month

Note.—The term *Government Estates* shall be here understood as including estates the property of private persons, the rents of which are temporarily payable to Government under the provisions of Regulation VII of 1822, section 3, or Regulation IX of 1825, section 4. 5-2-80.

CHAPTER III.

Government Estates.

SECTION I.—DIRECT MANAGEMENT.

1. IT is the wish of the Government of Bengal that as many Government estates as possible should be retained under direct management, so that the officers of Government may be thereby enabled to gain a practical knowledge of the progress of agriculture, of the extent to which the productive powers of the land have been developed, and of the increased money value of the produce. In Bengal it is very difficult to obtain this knowledge in any other way.

2. Whenever, therefore, an estate is qualified for direct management: that is—

(1)—whenever it be of sufficient extent and cultivation to support a tehsildari establishment;

(2)—whenever, though not now yielding a revenue sufficient to cover such expense, there is reasonable expectation that its gross rent could be increased by improvements, extended cultivation or otherwise, to that amount;

(3)—whenever, though not sufficient in extent or rental alone to find employment or funds for a separate establishment, it be so situated as to be capable of being incorporated with one or more similar khas mehals, so as to form a compact tehsildari circle; it should be so retained.

3. As the strength of the local agency placed at the disposal of the revenue authorities has been of late years greatly increased, it will be found that the more important estates belonging to Government will fall under one or other of these classes. Smaller isolated estates, also, may still be retained under direct management, if their local situation in the neighbourhood of the head-quarters of a district or a sub-division be such as to allow of their proper supervision by the officers of Government.

4. In proposing tehsildari establishments for the management of Government estates, it must be borne in mind that it has been distinctly ruled by Government that the collections in all Government estates yielding less than Rs. 1,000 net revenue must be carried out without additional cost by the subordinate executive establishments, or by the tehsildari establishments, which are allotted to larger estates. Hence no estate yielding less than that amount can be embraced in a tehsildari scheme. But as an

estate with a rental of Rs. 1,000 would not be able, *per se*, to support a tehsildari establishment, Rs. 4,000 has been fixed as the minimum rental of an estate or group of estates qualifying for management by a special tehsildari establishment.

SECTION II.—SALE.

1. No estate which is contiguous to the capital town of a district is to be sold. Sale should be resorted to only when the estates do not fulfil the conditions specified in the foregoing section; and in no case should a Government estate be put up to sale without the sanction of the ~~Board~~ being previously obtained. Instances may, however, occur in which it may not be convenient to hold an estate khas, but in which the interests of Government would be better secured by a settlement than by a sale; and in these cases the procedure to be followed will be a settlement for a long term of years with head ryots or respectable residents, or, failing that, with a farmer.

2. In regard to estates of which it may appear necessary to sell the proprietary right of Government, the Collector should invariably, before proposing sale, make a careful settlement, survey, and record of tenant rights. This is essential, not only to a proper adjustment of the Government demand, but to the protection of the interests of subordinate tenure-holders and of the several classes of cultivators.

3. Each estate is to be sold by public auction to the highest bidder above the upset price, after advertisement in the *Government Gazette*. A copy of such advertisement must, in each case, simultaneously with its publication in the *Gazette*, be put up at the office of the Collector's head-quarters, also at that of the sub-division or sub-divisions in which the estate to be sold is situated, and, with the Judge's permission, at the office of the nearest Moonsif.

4. Each estate is ordinarily to form one lot; but, with the sanction of the Board of Revenue, two or more petty estates may be included in one lot, or one estate may be broken up into several lots.

5. The boundaries of fisheries are to be carefully defined, and plans of them prepared before they are sold.

6. No estate which has been leased for a term of which a long period has yet to run is to be sold.

7. Government estates which may be sold should be transferred to their new proprietors with the revenue upon them fixed in perpetuity.

8. The upset price of estates is to be ordinarily twice the amount of their revenue; but the Board of Revenue may, for special reasons, reduce or raise the upset in any case at their discretion.

All applications or proposals for the entertainment, increase, or other alteration of establishments, in connection with the khas management of estates, should be submitted in the form given below, the necessity for the application being fully explained in the covering letter.

Proposition Statement of Establishment, &c., required in connection with the Khas Management of Estates in the district of

NOTE.—The grounds of proposition should be explained in the transmitting letter.

Name of estate or estates to which this proposition refers.	Annual rental of estate or estates named in column 1. The rental of each estate should be shown separately.	NATURE OF CHARGE.						PROPOSITION.				Percentage of cost, column 8 on column 2.	REMARKS.
		PRESENT SCALE.*			PROPOSED SCALE.			INCREASE PER MONTH.		DECREASE PER MONTH.			
		No.	Designation.	Pay. Rs.	No.	Designation.	Pay. Rs.	Period.	Rs.	Period.	Rs.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14

* Quote by numbers and date in the remarks column of this statement the orders by which the "present scale" was sanctioned—*vide* also Board's circular letter No. 31A, dated 14th January 1878.

DISTRICT OF

The 18 . } *Collector.*

1-8-81.

9. The sale by private contract of Government estates is strictly forbidden, except by way of compromise of any dispute as to title, or when there are strong political or administrative reasons for vesting the proprietorship in some particular person or persons. No such sale must on any account be effected without the orders of the ~~Board.~~ Government.

10. The advertisement of sale is to be in the following form :—

Advertisement of Sale.

Notice is hereby given that the proprietary right of Government, as specified in the conditions of sale below, to the under-mentioned estate situate in the district of will be put up to sale at the Collectorate on the 18 , corresponding with 12 [Bengali, Fusli, or Umli, according to the era current in the district].

The purchasers will be subject to the following conditions of sale —

Conditions of Sale.

1*st*.—The estate to be sold to the highest bidder above the upset price. The purchaser of this estate will be considered as the proprietor of the estate, and the entire proprietary right of Government in such estate will be transferred to him, subject to the revenue fixed in perpetuity.

2*nd*.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings, and by the laws in force : and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3*rd*.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th*.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or, if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estate to be again put up to sale at the risk of the defaulting purchaser, after issue of advertisement, as in the case of original sale.

No. in statement of Government estates.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price.	REMARKS.

COLLECTOR'S OFFICE,
District
The 18 . *Collector.*

11. If any condition not specified in the above rule is to be imposed upon the purchaser of any estate or estates, the following addition is to be made to the notice above given, " with the addition of the following condition," &c., &c. The advertisement is to be forwarded through the Commissioner under cover to the Board of Revenue ; the date of sale being fixed at least a month after the day on which the advertisement may probably appear in the *Gazette*. If possible, arrangements should be made for the sale to take place about the time for the payment of an instalment of the Government revenue of the district.

12. Commissioners should not, however, submit to the Board of Revenue advertisements for the sale of Government estates in regard to which any objection against sale or claim to settlement has been made until the period for appeal to the Board and one month more shall have expired; and when submitting any such advertisement, they should state what objection or claim, as above specified, has been urged before them, and give an abstract of their orders on such objection or claim.

13. The Collector is to hold the sale of Government estates in person.

14. Should a defaulting purchaser fail to make good the difference between the amount bid by him and the amount realized by the subsequent sale of the estate, rendered necessary by his default, the Collector must recover the difference by a civil suit.—(*For an example of such a suit, see Board's Selections from High Court Decisions, Vol. II, p.* 511.)

15. When an estate is to be put up to sale a second time at the risk of a defaulting purchaser, under the fourth condition of sale, advertisements must issue as in the case of an original sale, with the additional proviso that the resale is to be on account, and at the risk, of the first purchaser, who has failed to fulfil his bid.

16. Upon the sale of an estate, the following notice is to be published by beat of drum, or in the manner in which such notices are usually published, at the Collector's Office, and upon the estate itself:—

Notice is hereby given to all whom it may concern that the rights and interests of the Government in the estate of have been transferred to from the of 18 , corresponding with the of 12 [Bengali, Fusli, or Umli, according to the era current in the district].

17. No other notice to the tenantry, or to others, must be issued without the authority of the Board of Revenue specially obtained.

18. At the same time an engagement, in the form given below, must be taken from the purchaser on stamp paper under clause ~~10, schedule I of the General Stamp Act XVIII of 1869. (See the general exemption following article 66, schedule A, Act X of 1862.)~~

Form of Engagement referred to in Rule 18.

I, _____, son of _____, resident of village _____, in the district of _____, execute this engagement in connection with the Government estate _____, No. _____, on the revenue-roll of the district of _____, consisting of an area of beeghas _____, equal to acres _____, and bearing a net annual revenue of Rs. _____, the proprietary right of Government in which has been sold to me for the sum of Rs. _____.

"Article 39, Schedule I of the Indian Stamp Act, I of 1879."

-9-79.

2. The existing jumma of Rs._____ is fixed in perpetuity, and the rights conveyed to me under the engagement are those of the proprietor of a permanently-settled estate. I will be at liberty to alienate the property at pleasure, and I bind myself to respect the recorded rights and the rights conferred by the laws in force, as also the rights of the under-tenants and resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3. I will pay the Government revenue *kist* by *kist*, according to the instalments noted at the foot of this engagement, and I will raise no objection on the score of drought and inundation, or any other providential visitation; nor will such objection be allowed.

4. If I default in the payment of the Government demand on account of the estate, the estate will be liable to sale for arrears of revenue under the provisions of the law in force.

5. I will file, without objection, any papers which the Collector may require from me. If I do not, the Collector will have power to take action against me according to law.

6. I bind myself to perform the duties of putwaree, as required by law.

7. This engagement will be equally binding to my heirs and successors.

19. The result of every sale under these rules is to be reported at once to the Commissioner, for the information of the Board of Revenue, in the following form:—

Memorandum showing the result of the sale of Government estates in the district of held on 18 .

No. in statement of Government estates.	Number on the district roll.	Number of estate and pergunnah.	Area in acres.	Government revenue.	Purchase-money.	REMARKS.

20. The Collector of each district is to submit to the Board, through the Commissioner, at the commencement of each official year, a list of the unsold Government estates which he proposes for sale during the year (Return No. XXXVIII), and, on receipt of the Board's orders, he will proceed to their sale under these rules.

SECTION III.—REGISTRY OF DEPENDENT TENURES.

1. The registry of dependent talooks, &c. (*vide* section 26, Act VIII, B.C., of 1869) in a Government estate let in farm, must be made in the Collector's office in register No. 33 (57).

2. The division of these dependent tenures, and the consequent distribution of the rent, can be sanctioned only by the officer with whom the power of confirming the settlement of the estate rests. (See chapter headed "Settlements.")

3. There is no legal right to any such division, and it should be sanctioned with the greatest caution, if at all.

Section IV.—Miscellaneous.

1. The Board of Revenue keep a register of all Government estates. Supplemental statements of estates which may become the property of Government during the official year (Return No. XXXIX) are to be furnished to the Board annually by Collectors through the Commissioners of their respective divisions.

2. Diluviated estates, the property of Government, are to be retained on the rent-roll, without specification of demand on account of revenue. Diluviated estates, other than the property of Government, are to be kept on the rent-roll, bearing the full revenue assessed upon them, so long as that revenue is paid by the proprietors.

3. On the failure of any proprietor to pay the revenue due on account of an estate, on the plea that it has diluviated, such estate should be put up to sale for arrears in the usual way, even though it is believed that the plea is perfectly correct. Not only is this course calculated to prevent fraud, but, in any case, the right to any prospective reformation remains, which it is important to secure to Government if no other bidder comes forward. If, therefore, there be no bidders, the estate should be bought in on behalf of Government, and kept on the revenue-roll as a khas mehal without demand of revenue, the arrears being shown and remitted in Return No. X.

Section V.—Estates' Improvement Fund.

A.—*Constitution of the Fund.*

1. The Government of India has sanctioned the appropriation to local improvements of three per cent. (or, in the special case of the Western Dooars, one-seventeenth) out of the gross amount of Government revenue paid into the public treasuries on account of all Government estates or ryotwary tracts, and of estates the property of private persons under temporary settlement, at any date subsequent to the 1st April 1874. The appropriation is to be made by direct credit to a distinct local fund, to be called "The Estates' Improvement Fund," and the sums so credited are not to appear in the treasury accounts at all as items of imperial revenue; that is to say, the net revenue, or rent of estates subject to these rules, will, after deducting the sums appropriated to the Estates' Improvement Fund, alone be credited as imperial land revenue. It will, of course, be understood that the *demand* for land revenue on Government estates is not to be affected by this subsequent deduction from the collections before they are brought to credit in the accounts. (Columns have been provided in Board's Returns X and XLI for the adjustment of the collections to meet this order of Government.)

X 1. In future a certain sum will be placed at the disposal of each Coll. for expenditure –

(1) On the management of estates of which the rents belong temporarily or permanently to Govt.

(2) On Miscellaneous improvements in such estates which are not directly for the maintenance or increase of the revenue from such estates. These improvements have hitherto been estimated for in the item "Miscellaneous Improvements" in the estimate of the three per cent. Fund in future that item is abolished

2. The distribution of the sum appropriated by Govt. for education & for communications on such estates hitherto estimated for under items Contribution to primary education & contributions towards communications" of the three per cent fund estimate) will no longer be mixed up with the grant for management proper including miscellaneous improvements

3 Each Colly. will in accordance with Bd's Rules Vol I chap I sec I page I continue to submit an estimate of expenditure to be incurred on "management proper of estates the property of Govt. & of estates of which the rents belong temporarily to Govt. This will include the anticipated cost of partial resettlement & revision operations of rents assessed on tenants holdings on the ordinary charge of management provided such cost does not exceed ten per cent of the cost of the ordinary charge of management. If the cost exceeds ten per cent it should be included in the estimate of grant for "Land settlement purposes"

4 To the above estimate of grant for "management proper" will be added a second part "Miscellaneous improvements" as hitherto embodied in the estimates of the three per cent fund now abolished.

5 Simultaneously with this each Colly. will submit an estimate of cesses payable on a lump sum on account of estates the property of Govt. & of estates of which the rents belongs temporarily to Govt.

6 As soon as Govt makes the yearly allotment to the Bd. The appropriations to districts will be made by the Bd. for the purposes of parts I & II of the estimates

7 As regards the estimate provided in para 5 no allotment will be made. Colls will continue as heretofore (vide circular order dt 11th March 1878) to pay annually payment to the Civil Depts the amount of land payable on account of all such estates. These lump payments in advance will be debited to "Land Rev provincial general management of Govt estates" and recoveries from the tenants credited under a new head "Recovery of arrears"

The Colls will have no concern with the adjustment of the deficit if any occasioned by the amount recovered eventually proving to be less than the lump sum originally paid. This will be made from provincial balances in which the balance of the Estates Improvement Fund has merged

8 The forms in which the estimates are to be submitted are annexed

Provincial Services

Budget estimate — Disbursements — for the year ending 31st March 189

District of

Part I

4 Land Rev. Charges for the management of estates the rental of which belongs permanently or temporarily to the State

No		Details	Revised estimate	Estimate	Explanation of increase or decrease
189	18		18	189	
		Tahsildars & Naibs			
		Servants			
(a)		Insp. of estates *			
		Contingent charges			
		Commission on Rents			
		Medical collections			
		Expenses of office establ.			
		Petty construction & repairs			
		Cantonment station +			
		Total			

* Charges for measuring Govt estates cannot be provided more

Part II

Charges for miscellaneous improvements of estates the rental of which belongs permanently or temporarily to the State

Nature & description of work	Sanctioned estimate	Estimate	Remarks
	18	18	
Total			

Collector

Provincial Services

Estimate of Cesses payable on account of Estates the rental of which belongs permanently or temporarily to Govt for the year ending 31 March 18

Name of each estate	Demand of Cesses payable on account of each estate by Collr or Manager	Total demand of cesses recoverable by Collr as Manager from the income of each estate	Remarks

Estates of which the amount of cesses payable no less than Rs 5-0 need not be entered in detail but as one group the number of estates only being given

Collr

2. In the case of Government estates and ryotwary tracts, the appropriation came into effect from the beginning of the financial year 1874-75. But in the case of estates the property of private individuals, of which a temporary settlement was in force on 1st April 1874, the assignment will not be made during the currency of the existing settlement, but it will take effect when the lands come under re-settlement after that date.

3. The percentage will, in the case of Government estates, be calculated upon the whole amount of the collections that reach the Government treasury. No deduction need be made on account of expenses of collection or other charges subsequently and separately disbursed. But where the commission or the pay of the collecting agency is intercepted by local collecting agents in the interior of districts, the percentage is not to be taken on such intercepted collections. Similarly, in the case of estates the property of individuals, the percentage will be calculated upon the whole amount of land revenue paid into the treasury.

B.—*Procedure for ascertaining the total assets of the Fund.*

4. The Collector will annually prepare a list in the towji department of his office, in which shall be shown, separately, each estate or tract liable to contribute to the Fund, and also the following particulars regarding it:—

(1)—its gross annual demand of revenue or rent;

(2)—any deductions which the mofussil collecting agency is authorized to make before paying the collections over to the treasury;

(3)—the balance which should annually reach the treasury after such deduction;

(4)—the amount payable to the Estates' Improvement Fund.

Whenever an estate or tract becomes, in the course of any year, liable to contribute under the Government orders, it must at once be added to the list.

5. In Government estates and ryotwary tracts, the *road cess* recovered from tenure-holders and cultivating ryots will form an asset of the Fund, and the total demand on this account, to be paid in by the settlement-holder or tehsildar, will also be shown against every such estate or tract in the list above prescribed. In the case of estates not the property of Government, no entry on account of road cess will appear in the register, as the owner or manager will pay the amount to the Collector on behalf of the District Road Cess Committee. Collectors will take care that the amount of road cess which is recovered from tenants in Government estates is duly credited to the Fund, and not diverted to any other head of account, and Commissioners should check this.

6. It will be the duty of the towji-navis, when receiving and checking the challans of land revenue, to endorse on each challan, from any estate or tract in the above list, the amount to be credited to the Estates' Improvement Fund (calculated at three per cent.* on the full amount paid in). He will also distribute the items in his registers thus (if Rs. 100 be challaned from any estate in the list)—

* In the Western Dooars one-seventeenth.

	Rs.
Land revenue	97
Estates' Improvement Fund	3
Total ...	100

This distribution of collections will, of course, not affect either the 'demand' or 'balance' of any estate. On each challan of road cess from any estate in the list, which is the property of Government, the towji-navis, or receiving officer, will endorse the order to credit the amount to the Estates' Improvement Fund.

C.—*Mode of distributing the assets of the Fund.*

7. At the beginning of each quarter, the Collector will cause to be prepared a statement showing the total amount to the credit of the Fund, and will thereupon pass orders distributing the assets of the Fund in manner following.

8. The Collector will first deduct from the total realizations the amount of road cess payable by Government as holder in Government estates and ryotwary tracts. The remainder, after providing for any petty charges for establishment or contingencies, he will then divide into three unequal portions. One-half he will carry to the credit of the District Road Fund (along with the amount of road cess payable by Government which was first deducted), one-third will be made available for primary education, and the remaining one-sixth will be allotted to miscellaneous local improvements.

9. The amount assigned to roads as a charge against this Fund will be taken credit for at once in the budget estimate of the "District Road Fund" of the district, as "contribution to roads and communications," and arrangements must be made between the Accountant-General and the Public Works Account Department to make sure that this is properly done. The sum so transferred will be disbursed subject to all the rules of the District Road Fund as to sanction and other points.

10. The amount assigned for "primary education" will be at the disposal of the Magistrate of the district, and be disbursed by him under the rules and orders in force in the Educational Department.

11. There remains the item of "contribution to local improvements" in each district. The expenditure under this head will be disbursed under the sanction of the Collector for works and projects costing not more than Rs. 50, and of the Commissioner, for works and projects costing not more than Rs. 1,000, and under the sanction of the Board for works above that amount. In cases of the latter kind, it must be borne in mind that express sanction to execute the work must be obtained in each instance. The mere fact of the cost of the work being included in the general estimate of the Fund which the Board has passed will not suffice.

D.—*The Budget Estimate of the Fund.*

12. Commissioners will submit to the Board at the same time as they submit the provincial budget estimates of each district, *i.e.* not later than the 15th September, an estimate (in the annexed forms A1 and A2) of the receipts and charges of the Fund for each district during the ensuing year. The estimate must be supported by a statement in the annexed form B. When checked by the Board, the estimates will be passed on to the Accountant-General for incorporation in the Local Funds budget estimate.

13. In preparing the estimate, Collectors will enter on the receipt side all sums which may be expected to be actually realized on account of the Estates' Improvement Fund during the year of estimate, whether paid on account of that year or not. But they will not include sums which are not expected to be collected during the year, merely on the ground that they are on account of that year's demand. Collectors will note that the year will always open with a balance at credit, being the realizations of the last quarter of the preceding year.

E.—*Miscellaneous.*

14. The normal mode of distributing the actual assets of the Fund is shown in rule 8; but the Board may, on the recommendation of Commissioners, sanction any other mode of distribution which local circumstances may render desirable; and when the assets of any estate are less than Rs. 10, the Collector may, without the formal sanction of the Board, allot the whole to roads, or otherwise as he may think best.

15. The sums made over to the District Road Fund and for primary education pass away from the control of the Board, and will at once cease to appear in any accounts of the Estates' Improvement Fund. Commissioners are, however, bound to see that the spirit of the Government order is carefully adhered to, which requires that the amount assigned from the revenue paid by each estate shall be expended so as to benefit that estate. It

is not intended that the expenditure shall be actually on the very estate ; for instance, an estate may derive great benefit from a road or tank constructed, or a school established, on a neighbouring estate. These remarks apply to all three portions of the assignment.

16. The expenditure on local improvements will, as indicated in rule 11, remain under the control of the Board; and Commissioners will, when submitting the budget estimates of the Fund, submit a separate report, describing the projects on which they propose to expend this portion of the allotment.

17. The Accountant-General will prescribe any forms of account that may be considered necessary in his department for giving effect to these rules.

18. The administration of the Fund is to be noticed in each Commissioner's land revenue report. (See chapter headed "Returns.")

A 1.—Local Funds.

Budget Estimate—Receipts for the year ending 31*st March* 18 .

ESTATES' IMPROVEMENT FUND.

Districts of

	Estimate. 18 .	Estimate. 18 .	Remarks.
Voluntary Contributions.			
1.—Assignment calculated at three per cent. on proceeds of Government estates and other estates, as shown in column 5, Statement B., annexed to these rules.			
Miscellaneous Receipts.			
Amount of road-cess recoverable.			
2.—From tenants in ryotwary tracts, and all Government estates settled ryotwary.			
3.—From farmers or settlement-holders in all Government estates which have been settled otherwise than ryotwary.			
Total ...			

Estimated balance at the beginning of 18	
Receipts as above	
Total ...	
Payable as per estimate of disbursement at end of 18 ...	
Balance	

A 2.—Local Funds.

Budget Estimate—Disbursements for the year ending 31st March 18 .

ESTATES' IMPROVEMENT FUND.

Districts of

Numbers.			Sanctioned estimate.	Estimate.	Remarks.
18 .	18 .		18 .	18 .	
		Establishment.			
		Clerks			
		Servants			
		Contingent Charges.			
		Stationery			
		Other contingencies			
		Printing at private presses			
		Miscellaneous.			
		Road cess payable by Government as holder—			
		(a)—On all ryotwary tracts and Government estates settled ryotwary			
		(b)—On all Government estates settled otherwise than ryotwary			
		Contribution to roads and communications			
		Contribution to local improvements			
		Contribution to primary education			
		Total ...			

B.—*Statement to accompany budget estimate of the Estates' Improvement Fund for the year 18 .*

District.	Estimated realizations of revenue from all Government estates, with number of estates.	Estimated realizations of revenue from those of the temporarily settled estates belonging to private individuals, out of which an assignment may be taken under the orders, *i.e.* all estates of this class under resettlement since the orders making the assignment were passed by Government, and all which may be coming under resettlement in the year to which the estimates refer, with number of estates.	Total of columns 2 and 3.	Assignment calculated at three* per cent. on the amount shown in column 4.
1	2	3	4	5

* Except in the Dooars, where the calculation will be made at the rate of one-seventeenth of the net revenue.

CHAPTER IV.

Land Acquisition for Public Purposes.

THE following rules have been promulgated by Government under section 59 of Act X of 1870 (vide *Government Gazette* of 7th July 1875, page 818), and have the force of law :—

WHEREAS the basis of compensation to be awarded for revenue-paying lands taken up under the provisions of Act X of 1870 is intended by the said Act to be the actual price for which the land, subject to all its burdens, and among others to the burden of the payment of land revenue, would sell in the market, it is necessary that the exact amount of the revenue demand should be ascertained and recorded before the award of compensation can be determined; and whereas, under the provisions of the existing law, the Revenue authorities, and none other, can regulate the amount of the revenue charge to be enforced against an estate, or a portion of an estate; and whereas some of the rules already promulgated under section 59 of the said Act proceed on assumptions which are at variance with the principle above enunciated, the following revised rules are issued by the Government of Bengal, with the sanction of the Governor-General in Council, in supersession of those previously in force :—

I.—Whenever any revenue-paying land shall be acquired under the Act, the proprietor shall, except as provided in rule VI, be relieved of liability to pay revenue to the extent of the Government demand upon the said land, and such relief shall have effect from the date on which the Collector may take possession of the land on account of Government.

II.—In such cases the Collector shall, before making a tender, or a reference to a Court regarding compensation, ascertain in accordance with the following rule, and record the amount of Government revenue which is to be taken as payable in respect of the acquired portion, and shall, in event of a reference being made to a Court, furnish the Court, at the time of making the reference, with particulars of the amount of the share so ascertained and recorded.

III.—If the land to be acquired be an entire estate or tenure assessed with a specific amount of revenue, the whole of such amount shall be remitted.

IV.—If the land be not liable for a specific amount of revenue, but be a portion of an estate or tenure which is liable for a specific amount, the proportion of Government revenue to be deemed payable in respect of the land taken shall be ascertained under the following rules :—

1st.—When an estate has, within twenty years next preceding the date of commencement of proceedings for acquisition of any land situate therein, been subjected to a detailed settlement, or has formed portion of an estate brought under division under Regulation XIX of 1814,* made after inquiry into and record of the assets of the estate, the Government revenue to be deemed payable in respect of the said land shall bear to the assets of the said land the same proportion as the Government revenue of the whole estate bears to the assets of the whole estate, as shown in the settlement or division proceedings.

* In the territories under the Lieutenant-Governor of Bengal, this Act has been superseded by Act VIII (B.C.) of 1876.

2nd.—When there may have been no such settlement or division as aforesaid, then, if the area of the estate is known with accuracy, the amount of Government revenue to be deemed payable in respect of the portion of the land taken shall bear to the Government revenue of the whole estate the same proportion as the area of the said portion bears to the area of the whole estate.

3rd.—When the Government revenue deemed payable in respect of the land taken cannot be determined by either of the above rules, one-fourth of the net rent (*i.e.*, the gross rental less a deduction of 10 per cent. for the expenses of collection) of the said land shall be taken to be the amount of Government revenue thereon chargeable.

V.—In determining the amount of compensation to be tendered, the Collector shall take into consideration the fact that the land acquired is subject to the burden of the payment of Government revenue.

VI.—In the event of the proprietor declining to accept an abatement of revenue, such circumstance shall not entitle him to any compensation over and above the amount tendered on the original basis of calculation. In cases, however, in which the area of the portion of land acquired does not exceed more than one-twentieth part of the area of the estate, it shall be competent to the Revenue authorities, if the proprietor of the estate so desire, to pay to the proprietor the computed value of the revenue deemed payable in respect of such portion, on the condition of his continuing to pay the revenue of the entire estate without abatement: provided that in computing the value of the revenue so assigned, the basis of calculation shall not exceed the number of years' purchase (if known) upon which the market value of the proprietor's profits, *i.e.* the tender of compensation, has been determined. Thus, if the market value of the said profits has been computed at 12 years' purchase, the capitalized value of the revenue deemed payable in respect of the portion of land acquired shall be calculated at not more than 12 years' purchase of the amount of revenue in question.

VII.—When there is any doubt whether the land to be acquired is part of a revenue-paying estate, or is revenue-free, the Collector shall, before making the reference to the Court, which under the circumstances he would be required to make by section 15 of the Act, determine the amount of revenue which would be deemed payable in respect of the land acquired in the event of the land being adjudged by the Court to be a portion of the revenue-paying estate of which it is alleged to form a part.

VIII.—To enable the Collector to calculate accurately the additional compensation to be given under section 42 of the Act, and to enable him to keep up fully and clearly his registers of all lands occupied and compensation paid for them, the Collector shall invariably record separately his finding under the first head of section 24 of the Act, which concerns the market value of the land, and also the specific portion of the compensation which he may award for any houses, trees, or crops upon the land.

IX.—The procedure laid down for a reference under section 15 shall be held applicable to a reference under section 43.

X.—The procedure to be followed in the apportionment of the compensation awarded on account of lands taken up for temporary occupation shall be in accordance with the provisions of Part IV of the Act.

CIRCULAR ORDER, SLIP No. 8½, AUGUST 1880.

Should such person neglect to appear within the time specified, the Collector shall, on being satisfied of the due service of the notice, hold the amount in deposit until it shall be applied for by the person entitled to it. 4-8-80.

XI.—On the date on which payment of compensation in any case may become due under section 41 of the Act, the Collector shall tender the amount to such of the persons entitled to receive it as may be present at his office in person, or by agent duly authorized to receive the same, informing them at the same time that in the event of their refusal to accept the amount tendered no claim to interest will be entertained. Should any such person be absent and have no authorized agent at the Collector's Court, the Collector shall serve a notice upon him, calling upon him to attend in person or by agent, within one week of his receipt of the notice, to receive the amount due to him, and warning him that on failure to appear within the period above named no interest whatever will be paid to him. Should such person neglect to appear within the time specified, the Collector shall, on being satisfied of the due service of the notice, invest the amount of the compensation money due to such person in Government securities, and hold the same in deposit until the amount shall be applied for by the person entitled to it.

On the application of such person, the Collector shall give him the option of receiving the Government securities, *plus* any cash balance which has been too small for investment, or the sum which would have been paid to him had he come according to notice. The Collector shall follow the same course in regard to any compensation money which may be refused by a person entitled to receive it, provided that such investment shall be limited to even sums of Rs. 500, or multiples of Rs. 500. The amount of compensation, if less than Rs. 500, and any fractional part, if the compensation is above that sum, shall be held by the Collector in deposit.

Section I.—General Rules issued under the Authority of the Board of Revenue for the Guidance of Public Officers in the Administration of the Land Acquisition Act X of 1870.

1. By the definition in section 3 of the Act, the expression "Collector" means the Collector of a district, or a Deputy Commissioner, or "any officer specially appointed by the local Government to perform the functions of a Collector under this Act." The Collector cannot delegate to another any of his judicial functions, but he can make over any of his ministerial functions. For instance, he may depute a subordinate to map the ground or make a local inquiry, but he cannot delegate to another the duty of determining the amount of compensation. Whenever, therefore, it may be necessary to employ an Assistant or Deputy Collector to perform duties under the Act involving the exercise of judicial functions, the Collector of the district must

apply through the Commissioner to the Board to have him vested by the local Government with the necessary powers under section 3. It is usual to vest officers with the powers of a Collector under the Act either in a particular district or place, or for the purpose of taking up land for a particular object. ~~It should be under-~~ stood that the powers vested in an officer cease, in the one case, on his transfer or removal from the district or place concerned, and in the other as soon as the special purpose for which he was appointed has been accomplished.

2. No officer should be recommended for investment with powers under the Act unless the Collector to whom such officer is subordinate is satisfied that he is well acquainted with the provisions of the law and the rules and instructions promulgated thereunder.

3. Sections 4 and 5 lay down certain rules under which preliminary investigation may be made into the condition and circumstances of lands which the local Government may consider *likely to be* needed for any public purpose. These sections, however, seldom come into operation, and are only required in cases in which uncertainty may exist as to the position of the land to be taken up or its suitability for the purpose for which it is required, or when operations on a large scale are in contemplation and it is necessary to determine the line of a road, canal, or other important work. The form of notification is given in form A. Attention is called to the words italicised above; and it should be observed that whenever a notification has been issued under section 4, it must be followed by a declaration under section 6 as soon as it is decided to proceed with the acquisition and the position and boundaries of the land to be acquired have been fixed and determined.

4. The conduct of the preliminary investigation will be entrusted to such officer as the Government may generally or specially authorize for the purpose.

5. After publication of the notification under section 4 in the local Gazette, due notice of its substance will be publicly given by the Collector at convenient places in the locality, and the Collector must invariably apprise the officer entrusted with the preliminary investigation of the issue of the Gazette notification No officer should commence preliminary investigation until he is. certified of the issue of notice.

6. After receipt of intimation of the issue of the public notice from the Collector, the officer entrusted with the preliminary investigation will then proceed, as necessary, to examine the land, survey, dig, bore, and otherwise ascertain the suitability of the land for the purpose required, and will prepare such a preliminary map or plan of the land, and collect such further information, as will assist the Collector in forming an estimate of the probable cost of taking up the land. A memorandum accompanying

2(a) Though an indefeasible title is secured by proceeding under the Land Acquisition Act & the procedure therein provided is in most cases calculated to save Govt. from the risk of paying more than the true market value for land cases may occur (especially in localities where the tenure of land is of a simple character) in which there is no risk with respect to title in securing land by private bargain & in which the land may in the way be more speedily & cheaply secured than by proceeding under the Act. Local Officers should bear this in mind when deciding what course to propose in any particular case

the map should specify generally the character of the land, *e.g.*, whether waste, cultivated, or jheel, &c., and the ~~nature and probable value~~ of buildings, trees, &c.

7. The map and memorandum will be made over to the Collector, who will prepare an estimate of the probable cost of the land, and of the houses and other properties on it. In making this estimate the Collector will consult his records, and use all the means at his command to obtain the nearest approximation to the probable outlay which can be obtained without a detailed valuation of the property. Detailed and final valuation can only be made after the declaration has been issued and the regular survey required by section 8 has been completed; but the Collector must bear in mind the explanation given in clause 23 below of the mode in which the value of the land (when revenue-paying) is to be arrived at.

8. The investigation to be made by the Collector in cases referred to him under section 5 is a summary one. The law gives him no power to take evidence on oath in conducting it. He may order a local inquiry, which he is at liberty to make either in person or by deputy, who, if the claim be for any sum exceeding Rs. 300, should be a Covenanted Officer or a Deputy Collector. The responsibility for the proceedings and for the award will, however, in all cases rest with the Collector.

9. If the land is required for Public Works purposes, the Collector will forward the preliminary map with his memorandum or estimate of cost, and also a draft of declaration in form B, for issue under section 6, to the Executive Engineer, for submission to Government through the usual channel; but if the land is required for other Departments or for a Company, the Collector will (unless otherwise ordered) forward the documents to the chief local representative of the Department or Company for which it is required for submission to Government through the head of the Department.

10. When no preliminary investigation has been made under sections 4 and 5, the Collector, if the land is required for the Revenue Department, will prepare the necessary preliminary estimate and draft declaration in form B for publication under section 6, and forward them through the Commissioner and the Board for the orders of Government. If the land be required for any other Department or for a Company, some duly authorized officer on behalf of the Department or Company must supply the Collector with the particulars, so far as known, of the land required. But in all cases the Collector will verify the information given by inquiry on the spot, and attach a certificate to his estimate of value, to the effect that "the rates have been arrived at after local inquiry and inspection of the ground."

11. If the land be required for Public Works purposes, the Collector will then forward an estimate of the cost of the land and a draft of declaration in form B, for issue under section

6, to the Executive Engineer, for submission to Government through the usual channel; but if the land is required for other Departments or for a Company, the Collector will (unless otherwise ordered) forward the documents to the chief local representative of the Department or Company for which it is required for submission to Government through the head of the Department.

12. The special attention of Collectors is drawn to the necessity for making their initial estimates (whether under clause 7 or clause 10 above) of the cost of land to be taken up as accurate as possible. Careless estimates not only throw out the calculations of the Department for which the land is to be acquired, but, if they err by excess, are likely, though in no way binding on Government, to prejudice the public interests by giving colour to extravagant claims at a later stage of the proceedings. As plots of land similar to those to be acquired change hands from time to time, and records of many, if not all, of these transactions are to be found in the several Registrars' offices, the Collector should test the valuation by a careful examination of the registration records, whenever this source of information may be available. In Orissa he should consult the settlement records.

13. The law does not require that the declaration under section 6 shall specify the precise boundaries or area of the land to be taken. This, however, is advisable when no doubt exists as to the actual quantity which is required; but where there is a doubt, the declaration should be so generally worded, that no impediment may afterwards arise from its terms to prevent the appropriation of all the land that can possibly be required. In the case of land required for a road, canal, distributary, railway, &c., unless there is any reason to the contrary, it will be sufficient to give in the declaration the approximate area, length, breadth, and the general direction of the land for the road, with the names of the district, pergunnahs, and villages through which the road will pass.

14. When issuing the declaration, Government will also sanction the estimate, and communicate this sanction to the chief office of the Department through which the reference has been made, and also to the Board of Revenue and the Examiner of Public Works Accounts, or the Accountant-General, as the case may be; and will also state against what particular item of the budget the expenditure is to be charged.

15. After the issue of the declaration, the officer who was entrusted with the preliminary investigation, or, in case no such investigation shall have been held, some officer on behalf of the Department or Company for which the land is required—such Department not being the Revenue Department—will, if this has not already been done, mark out, on

THE following is added as clause 11A, section I, chapter IV, (Land Acquisition) of the Board's Rules, Volume I:—

11A. When the land required is known, or supposed to overlie mines of coal, iron-stone or other mineral, the draft declaration under clauses 9 to 11 above, should be drawn up in the form given in the appendix marked B I.

APPENDIX BI.

(See section I, clause 11A.)

Form of declaration under section 6, *Act X of* 1870, *and section* 3, *clause I, Act XVIII of* 1885.

Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken by Government at the public expense for a public purpose, viz., for
in the village of
pergunnah zillah
it is hereby declared that for the above purpose a piece of land measuring more or less bighas cottahs chittacks of the standard measure of 80 cubits square, bounded on the (*here specify the boundaries*) is required within the aforesaid village of

CIR. 1885.

Mines of coal, iron-stone, slate or other minerals lying under the land, or any particular portion of the land, except only such parts of the mines and minerals as it may be necessary to dig or carry away, or use in the construction of the work for the purpose of which the land is being acquired, are not needed.

This declaration is made under the provisions of section 6, Act X of 1870, and section 3, clause I, Act XVIII of 1885, to all whom it may concern.

"or on tracing cloth, and should be on a scale of 150 feet to an inch. When possible, the size of the map should not exceed that of an ordinary page of foolscap paper. It may be that in some infrequent cases the details will be so minute as to make it necessary to plot them on a larger scale. When this is so, the particular parts containing these details should be shown on a larger scale on the same map." 9-5-89.

the requisition of the Collector, the boundaries of the land, and furnish the Collector with a plan or map of it. The Collector will then proceed to make a detailed survey of the land. For this purpose he may employ any of his subordinate staff who may be acquainted with surveying. In important cases sanction to a special establishment must be applied for. The cost of this establishment, and all other charges incurred for the purposes of the acquisition, will be costs in the case. Wherever practicable, the survey should be made by chain and prismatic compass and be plotted by scale, and the officer conducting it should prepare a detailed record of his survey and measurements, and an abstract, or *khatian*, grouping together the plots of lands and other property found in the possession of each person interested. The officer who has conducted the preliminary investigation, or some other competent officer deputed by the Department for which the land is to be occupied—if that Department be other than the Revenue Department—will, on the requisition of the Collector, point out the boundaries of the land to be taken up, whether such boundaries have been demarcated under section 4 or not. On receipt of the plan and measurement papers, the Collector should test them by comparison with the map and specification of area supplied by the Department for which the land is required, and in case of discrepancy have an inquiry made, and, if necessary, call on such Department to point out the boundaries a second time. The plan or map should be prepared on paper of the same quality as that used by the Survey Department for village maps. It should shew in one or more clearly coloured blocks the land acquired under the declaration and the scale on which it has been prepared. In the margin of the plan it should be stated that "the land acquired for (*specify the purpose*) as shewn in this plan is coloured (pink or blue or green) and contains an area of so many acres, and is bounded as follows:—

North by
East by
South by
West by"

These particulars should be transcribed in English in the Collector's Office; and when the map or plan has been finally approved by the Collector under the provisions of clause 17, an authenticated copy should be forwarded to the Board of Revenue for record, prepared on tracing cloth. The maps or plans so forwarded will be bound up in the Board's Office in separate volumes for each district, and each volume will contain an index in the form given in Appendix O. There will be special volumes for lands acquired for railways, canals, and municipalities, and in these cases the maps or plans need not be bound up in separate volumes for each district.

16. If the land be required for the Revenue Department, the necessary demarcation and the preparation of the map will be, of course, carried out by an officer deputed for the purpose by the Collector.

17. When the Collector has satisfied himself that the two plans represent the same land, he ought, where this appears advisable, to have the survey tested on the spot, making on such testing any alteration that may seem necessary. He will also ascertain the rates of rent paid, and record them, and appraise the quality of the land and the value of the houses, trees, or crops upon it. The Collector may delegate to a Covenanted Officer or Deputy Collector, or in certain cases to a Sub-Deputy Collector or other duly qualified subordinate, the conduct of the inquiry into rates and values contemplated in this clause.

18. With the data thus obtained, the Collector will be in a position to revise the initial estimate referred to in clauses 7 and 10. Too great care cannot be taken in making the examination. The amount of the revised estimate should be recorded, and if it exceed the amount of the original estimate ~~by 15 per cent.~~, the Collector should at once stay proceedings and report the probability of such excess to the Executive Engineer, in the case of land required for Public Works purposes, or, in the case of land required for any other Department or for a Company, to the chief local representative of the Department or Company for which it is required, that it may be ascertained whether the object sought cannot be otherwise secured, either by obtaining some other plot of land than that originally contemplated, or in some other way. The same course should be followed if at any time before award or reference to the Civil Court the Collector has reason to believe that the cost of acquisition will considerably exceed the estimate.

19. In preparing the revised estimate, the Collector should take into account the matters specified in section 24 of the Act as well as the additional compensation of 15 per cent. which is payable on the market value under section 42. When the land is revenue-paying, he should carefully observe the directions of clause 23 as to the mode in which the value of the land is to be determined, and he should at the same time record the amount of Government revenue which is to be deemed payable in respect of the land, and state by which of the modes mentioned in rules III and IV of the Government rules the amount has been ascertained; and where the area of the land does not exceed one-twentieth of the area of the parent estate, he should note the amount of the capitalized value of the revenue which will have to be paid to the proprietor, in addition to the market value, in the event of the arrangement described in rule VI of the Government rules being agreed upon between the Collector and the proprietor.

"An occupancy ryot is undoubtedly entitled to compensation for his right of occupancy in a holding taken up for public purposes. Even a tenant with a lease of two or three years only is entitled to some compensation though less than what would be due to an occupancy ryot. This claim of the ryots, although capable of valuation, is believed to be seldom put forward or pressed, the compensation money being usually shared among the superior tenure-holders and the zemindars. The attention of Revenue Officers is therefore drawn to the fact that ryots having a right of occupancy, as well as ryots holding under unexpired leases, are 'persons interested' in the land, and entitled to share in the compensation, and that their names should be entered in any notice under section 9 of Act X of 1870, and in any reference to the Civil Court under sections 15 and 18, or under section 38. The ryot will frequently not be able to obtain his share unless the Collector intervenes in his behalf, and he should, therefore, be distinctly and officially recognized in all stages of the proceedings." 5-7-81.

20. As soon as the operations prescribed by the last preceding clause have been completed, the Collector will proceed under section 9 of the Act. Should the land be occupied by, or any portion of it belong to, or be in the possession of, Government, the personal notice required by the law should be served on the chief local representative of the Department interested. Forms of notice will be found in Appendices C and D. A form of requisition under section 10 is given in Appendix E.

21. The attention of Revenue officers is called to the provisions of clause 2 of section 10 of the Act, recourse to which will obviate delay, when the Collector has not the information required to enable him to serve the necessary notices under section 9.

22. Whenever the proprietor of any land, which may be required to be taken up by Government, offers to make an absolutely free gift of it, or to give it provisionally for a particular purpose, on the understanding that when no longer wanted for that purpose it shall revert to him, it will not always be necessary to carry out the procedure prescribed by the Act, but the following rule will apply. In cases in which all the interests in the land are given free of cost, *i.e.* where a zemindar agrees to hand over the land free of all encumbrances to Government, himself settling with the under-tenants, the donor should be required to execute and register a deed of gift, the cost of stamping and registering such deed being borne by Government. When, however, some interests, but not all, are given, it will be a matter for consideration whether it is worth while to accept the gift, and the Collector should report such cases for the orders of the Board. If the Board determine to accept the gift, a deed of gift will be taken from the donor and acquisition proceedings under the Act will then be carried out, Government taking the donor's place in respect of the interest conveyed by the deed of gift. If the Board decide to decline the gift, it will of course be necessary to carry out the procedure laid down in the Act in respect of the whole of the interests concerned.

23. Sections 11 to 15 lay down the rules according to which the Collector is to conduct his inquiry into the value of the land and into the amount of compensation to be awarded to the persons interested in it, and the conditions upon which he is either to make the award himself or to refer the matter to the decision of the Court. The Collector's attention has already been directed to the rules promulgated under section 59 of the Act, and having the force of law, which are published at the beginning of these instructions. It will be observed that the procedure in the case of revenue-paying land has by these rules been materially altered. In every case, as the rules now stand, acquisition of land under the Act entitles the proprietor to release from liability for any revenue charge upon it, and it is the duty of the Collector, before determining the amount of compensation to be tendered or allowed in the case of any revenue-paying land which is under acquisition,

to ascertain, in the manner laid down in rules III and IV of the Government rules, the amount of Government revenue which is to be deemed payable in respect of such land, and to record this for the purposes of the subsequent proceedings. He will then determine the market value of the land, *i.e.* the price which it would command in the market *while continuing subject* to the payment of the ascertained amount of land revenue. It is upon this market value, and upon this only, that the additional compensation of 15 per cent. under section 42 must be calculated and paid. The proprietor receiving the market value is also entitled to have his revenue abated by the amount of revenue to which his estate is liable if the land acquired be a whole estate or tenure assessed with a specific amount of revenue, or by the amount assessed by the Collector as above upon the land acquired, and this abatement must in every case be offered. It is only in cases where the area of the land acquired does not exceed one-twentieth of the area of the estate that the Collector is at liberty, if the proprietor desires this, to pay to him the capitalized value of the revenue demand on the land on condition of his continuing to pay the revenue of the entire estate without abatement. The capitalized value will be calculated in the way prescribed in rule VI of the Government rules. If the proprietor decline to receive an abatement of revenue, he is not at liberty to claim its capitalized value or to demand any further compensation on that account. The only case in which he can claim a further sum in consideration of his continuing to pay the revenue is when the area acquired is less than one-twentieth of the area of the whole estate; and then only if the Revenue authorities see fit to agree to the payment of this capitalized value of such revenue.

24. Section 15 specifies five separate conditions, on the occurrence of any one of which the inquiry is taken out of the Collector's hands. Four of these conditions, viz. the first, third, fourth, and fifth, read together with that specified in section 14, limit his jurisdiction to the single instance in which all persons whom he may have reason to believe interested in the land have presented themselves, raise no question among themselves as to their several rights and interests in the land, and accept the amount of compensation offered. Even in the absence of any difficulties or objections on the part of the persons interested, the Collector can, under the second condition specified in section 15, hand the matter over to the Court, if for any good reason he considers that further inquiry as to the nature of any claim preferred before him ought to be made by the Court.

25. It is not always necessary, or even desirable, to treat the whole land covered by a declaration as a single case, the objection to doing so being that if a single claimant or interested person fails to attend, the whole matter must be sent to the Court, very often greatly to the inconvenience and expense of those parties who have attended and agreed to the Collector's tender. The land may ordinarily be divided into separate portions or

28A. "The law (section 14) distinctly requires that the award shall be made under the hand of the Collector, and under section 40 it is laid down that 'compensation shall be made by the Collector according to the award to the persons named therein.' Section 41 also authorizes the Collector to make payment after the award has been made. It is illegal, therefore, to pay compensation before making an award, and a mere verbal award subsequently recorded in writing is not sufficient to comply with the provisions of the law in this respect. It is necessary that in all cases a formal award should be recorded, and signed and dated by the Collector before making payment." 8-12-82.

plots, and separate proceedings be held as regards each plot, provided only that *the basis of division be land, and land alone. It is not permissible to divide off the separate interests in a particular plot and treat each as a separate case.* The general practice should be to split up the block of land covered by the declaration into a number of separate and distinct plots, each plot representing, *not a separate interest, but a separate claim.* There is a wide difference between a separate interest and a separate claim. A may be interested in a piece of land as a zemindar, B as a putnidar, C as an under-tenant, but the three interests of A, B, and C make up only one claim. The Collector has nothing to do with the separate interests of A, B, and C: he awards compensation calculated on the market value of the land, and if A, B, and C cannot agree to divide among themselves the total sum awarded in proportion to their separate interests, the Civil Court must apportion the amount under Part IV of the Act. The point for inquiry, it should always be borne in mind, is the whole value of the land.

26. Section 38 provides that even after the amount of compensation has been settled with the parties, if any dispute arises about the apportionment of that amount, the Collector shall refer such dispute to the decision of the Court—the award, however, as regards the total amount of compensation remaining final. If no such dispute occur, the particulars of the apportionment are, under section 37, to be specified in the award.

27. In conducting his proceedings as to the award, the Collector should invariably explain carefully to the parties before him the provisions of sections 24 and 25, informing them that on the principles therein enunciated his own award and that of the Court, if reference be made to it, must be based; and that if the case goes to the Court, and the sum ultimately awarded as compensation by the Court do not exceed the amount tendered by himself, the whole costs of the proceeding before the Court will fall on them under section 33.

28. The award to be made by the Collector must of course include the value of any buildings and trees standing upon the land, and of such crops as the parties interested shall not agree to remove.

29. When a reference has been made by the Collector under section 15 to the Court, the Collector should defend the case exactly as he would a Government suit. The claimant in such cases is to be regarded as the plaintiff and the Government as defendant; and it is the duty of the Collector to see that evidence is forthcoming to shew the fairness of the amount which he was willing to give as compensation. As soon as the claimant files his written statement in the case in Court, the Government Pleader should apply to the Court for a copy of it for the information of the Collector, to enable the Collector to meet the case set up by the plaintiff with suitable evidence. The Collector

must remember that the Court will decide on the evidence before it what amount of compensation is to be given, and he must therefore be prepared with reliable evidence at the trial. In important cases he should consult the Legal Remembrancer as in ordinary civil suits. At the time of the award of the Court being declared, the Collector, or the officer who appears on his behalf, should request the Judge to state the amount of costs incurred in the proceedings, and by what persons and in what proportions they are to be paid.

30. In the case of lands taken up for a canal, road, or railway, the reference to be made by the Collector to the Court under section 15 or 43 must in no one case cover more land than is included in any one of the mile plans prepared by the surveyor in measuring lands of this description.

31. The Collector's attention is drawn to rule VIII of the Government rules, which directs him to record a separate finding, under the first head of section 24 of the Act, for the calculation of the additional compensation.

32. An award made by a Collector cannot, if it is made in accordance with the provisions of the law, be subsequently amended by any authority. Officers should therefore be most careful, before making an award, to take all precautions to avoid error or oversight.

33. Whenever proceedings under the Act are conducted by an Assistant or Deputy Collector empowered, under the provisions of section 3, to act as a Collector, such officer may, if the amount of his intended award be within the sanctioned estimate, make the award without further reference. If it be beyond the amount of the sanctioned estimate, he must consult the Collector of the district demi-officially, and will make his final award according to the instructions received from the Collector. The Collector, however, is at liberty, if he sees fit, to require a reference to be made to him in all cases before the award is given. The completion report of every case under the Act, and every progress report, when such reports are submitted, must be subscribed with a certificate signed by the officer making an award under section 14 that "the prices awarded are not in excess of those for which similar lands are actually sold in the same parts of the district;" or, in case such officer should be unable to find evidence of the circumstances of actual sales, that "the prices awarded are not greater than those which similar lands in the same parts of the district might be reasonably expected to command." It is the duty of the Commissioner, in forwarding the progress reports to the Board, to record his opinion in respect to the suitability or otherwise of the awards shown in them.

34. In special cases it is competent to the Board to exempt officers empowered to take up land under the Act from the obligation of referring their proceedings for the approval and confirmation of the Collector of the district. As reference to

22A. Proceedings and awards under sections 11 and 14 of the Act, and references to the Civil Court under sections 15 and 38, should be drawn up in the form given in appendices R, S, and T." 3-5-85.

APPENDIX R.

(See Section I, Clause 32A.)

Land Acquisition.

Case No. of 188 .

Proceedings under section II, Act X of 1870.

Name of Project.

Number and date of the declaration under which the land is to be acquired.

Declaration No. , dated , published at page , Part I of the *Calcutta Gazette* of the .

Situation and extent of the land in bighas and acres, the number of field plots on survey map, the village in which situated, with the number of mile plan, if any.

Description of the land, *i.e.*, whether fallow, cultivated, homestead, &c. If cultivated, how cultivated.

Date fixed for enquiry and date of postponement, if any.

Names of persons interested in the land and the nature of their respective interests.

Amount allowed as compensation for the proprietory interest in the land.

Amount allowed as compensation for the tenants' interest in the land.

Basis of calculation, viz., annual value per bigha for each class of land and number of years purchase taken.

Amount allowed as compensation for crops, trees, houses, huts, &c.

Damages under clauses 2 and 3, and expenses incidental to change of residence under clause 4, section 24, Act X* of 1870.

* *In words.*

Total Rs.

Total Rs.*

Acceptance of the offer of compensation.

Award under section 14, Act X of 1870, with particulars of abatement of Government revenue, or of the capitalized value paid, the date from which the abatement takes effect and the towjie number of the mehal.

Apportionment of the amount of compensation.

Names of claimants.	Market value of the land.	Additional compensation under section 42.	Total.	Capitalized value of Government revenue.	Damages awarded.	Expenses of removal.	Amount of interest from	Grand total.	Remarks.

Date on which possession was taken under section 16 or 17, Act X of 1870, or in any other manner. If under section 17, the number and date of the order of Government giving authority to do so.

3-5-85.

APPENDIX S.

(See Section I, Clause 32A.)

Land Acquisition.

Case No. of 188 .

eference to the Civil Court under section 15, *Act X of* 1870.

A

ne of Project.

er and date of the declaration un-
ch the land has been acquired.

ation and extent of the land, the
r of field plots on the map, the name
village, and the number of mile plan,

nes and address of the persons who
to be interested in the land.

unt awarded for damages, and paid
dered under sections 5 and 17.

pensation tendered under section 11,
claimant has attended pursuant to
the amount of compensation which
llector is willing to give.

words.

ands on which the amount of compen-
was determined.

Declaration No. , dated
published at page , Part I of the
Calcutta Gazette of the

For land.

For crops, trees, houses, huts, &c.
Total Rs.
Total Rs.

Grounds of reference to the Civil Court.

3-5-85.

APPENDIX T.

(See Section I, Clause 32A.)

Land Acquisition.

Case No. of 188 .

Reference to the Civil Court under section 38, *Act X of* 1870.

Name of Project.	Declaration No. , dated , published at page , Part I of the *Calcutta Gazette* of the .
Number and date of declaration under which the land has been acquired.	
Situation and extent of the land, the number of field plots on the map, the name of the village, and the number of mile plan, if any.	
Names and address of the persons interested in the land, and the nature of their respective interests.	
Amount of compensation awarded under section 14.	

Grounds of reference.

3-5-85.

the Collector involves delay and some harassment to parties, the Commissioner will apply to the Board for this exemption whenever he thinks the officer taking up the land is fully competent to make a final award on his own responsibility.

35. In cases where the amount of compensation which it is proposed to tender exceeds in any one case Rs. 10,000, a reference must be made to the Commissioner, whether the officer conducting the proceedings be the Collector himself or a subordinate empowered under section 3 of the Act. Generally the reference should be demi-official. In the former case the Collector should, after making the requisite inquiries under section 11, postpone his final award under the provisions of section 12, and report his opinion on the case to the Commissioner, forwarding at the same time all documents which may seem necessary to enable that officer to judge of the propriety of the proposed award. Similarly, in the second case, the necessary papers should be forwarded to the Commissioner with the Collector's own opinion on the propriety of the tender proposed by the officer empowered under section 3. The Commissioner will either confirm the proposed tender or call for further information if necessary on any point.

36. Commissioners and Collectors will be held responsible for these references being disposed of with despatch. Any unnecessary delay in dealing with such cases not only embarrasses the Department for which the land is required, but may seriously enhance the cost; for it has been ruled that, on a reference to the Civil Court, the Judge and assessors are bound to consider the market value of the land *at the time of the award of compensation by the Court.* Hence if, from any cause, the market value rises in the interval while the papers are under consideration of the Commissioner or Collector, as the case may be, the original estimate may be greatly exceeded. The knowledge that proceedings are pending may of itself tend to enhance the market value of land.

37. Section 16 empowers the Collector to take possession of the land as soon as he has made an award or a reference to the Court, and the Act empowers no one else to do so. It is to be distinctly understood that occupation of the land by any other officer or person without written authority from the Collector is illegal. When land has been taken up for the use of the Public Works Department, possession will be given by the Collector to the Executive Engineer, or to some person duly authorized in writing by the Executive Engineer to receive it, and to no other person. Where a reference has been made to a Court, the Collector, if the land is not required for immediate use, may at his discretion defer taking possession of it until the award of the Court has been declared.

38. In cases of urgency, section 17 allows occupation by the Collector, under special orders from the local Government, before

award or reference; but the Collector should be careful to obtain the orders of Government before taking possession, and should wait until the expiry of 15 days from the date of the publication of the notice mentioned in the first paragraph of section 9. It is also necessary, in regard to this section, to observe that it applies to "waste and arable" land only, and not to land occupied by roads, tanks, buildings, &c. There is, however, no objection to land or buildings being informally occupied if necessary provided all the parties interested consent in writing to the land being occupied in anticipation of the formal orders, and that it is understood at the time that the taking of such possession is without prejudice to the right of Government to be acquired under the Act in respect of such land or building. Formal possession must, however, be afterwards taken under the Act in supersession of the previous possession acquired by consent.

39. Sections 18 to 36 regulate the procedure to be adopted by the Court in the investigation of cases referred by the Collector. The only sections among them, other than sections 24 and 25 already referred to, which concern the Collector, are sections 18, 19, and 35, and their provisions call for no special remark, except that the assessor to be nominated by the Collector under section 19 should be, as a rule, an officer of Government specially selected for that purpose, and that all the rules in force relating to appeals in civil suits in which Government is concerned apply to appeals instituted against or on behalf of Government under section 35.

40. The rules for payment are contained in sections 40 to 42 of the Act, and rule XI of the rules promulgated under section 59. Rule XI has been framed in accordance with the principle that section 42 of the Act cannot be construed to give a claimant a right to any interest if the non-receipt of the principal is due to his own neglect, or to impose upon the Collector the trouble of seeking his creditors in order to pay them. The Collector is, however, personally responsible for the disbursement of the amount, as soon as it falls due, under the provisions of those sections, and is properly applied for; and neglect or carelessness in this respect may render him liable to pay any interest which may accrue under section 42 of the Act. If the amount to be disbursed is likely to exceed the funds at the Collector's command, he should take timely steps for obtaining, in accordance with departmental instructions, the necessary supply of money before the date on which the payment becomes due; but that payment must in any case be made when due and properly applied for. The amount which may be paid under rule VI of the Government rules is not liable to any interest charge under section 42, as it *does not form part of the award of compensation.*

40(*a*). A register will be kept in each Collector's Office in the form given in Appendix Q, with specimen entries, showing separately the receipts and disbursements on account of each land acquisition case. The amount due to each individual in each case

APRIL 1882.

ADDENDUM.

Hon'ble H. L. Dampier, C.I.E.

In the last sentence but one of Circular order No. 7 of March 1882, at page 35 of the Board's Circulars, after the words "as to the course to be followed" change the period into a semicolon, and add the sentence "and for this purpose the number and date of the communications with which the Commissioner and Collector have laid the papers before the Legal Remembrancer should be given." Addendum, April 1882.

No. 6.

The following additions should be made to the "General Register No. 10 [34] of applications under sections 10, 11, and 15, Act XI of 1859" in Chapter XII, section IV, page 276 of the Board's Rules, Vol I

Immediately after the title of the register add the words "and under section 70 of Act VII (B.C.) of 1876."

In the heading of column 4 after the figure "or 15" insert "and 15 of Act XI or 1859 or 70 of Act VII (B.C.) of 1876."

Insert in heading of column 7, after the figure "12," "12A."

Mr. Reynolds.

No. 7.

The following rules, which should be inserted in the place of the present clause 40A, section I, chapter IV, page 106, vol. I of the Board's Rules, are issued by the Board with the sanction of Government, in order to obviate irregularities in dealing with compensation money placed in deposit in land acquisition cases.

40A.—In cases in which land is being acquired for Government, and compensation is duly tendered but not claimed, the amount will be held in deposit by the Collector under clause XI of the Rules promulgated by Government under section 59 of Act X of 1870.

There are no other circumstances under which, when the land is being acquired for Government, the compensation money is placed in deposit.

40B.—But the case is different when the land is not acquired for Government, and is paid for from funds other than those of Government. The principle of the procedure in such cases is that the department or public body for which the land is acquired is responsible for the supply of funds, which must be provided in advance, but that the Collector or Deputy Collector employed is responsible for the whole of the land acquisition proceedings, including the payment of compensation to the persons entitled to receive it. If the land is acquired for a committee or a municipality or a company, the money should therefore be received by the Collector and placed in revenue deposit in all cases *before* any compensation can be paid. The money may be paid in instalments (if this course is unavoidable), but it should always be placed in revenue deposit as soon as received, and no sum should be paid as compensation unless it is fully covered by the amount in deposit. No second instalment should be deposited until the first is completely exhausted. The deposit in all such cases will be in favour of the Collector and not of individual persons; and in the event of the amount being duly tendered but not claimed, it will be necessary to re-deposit it in favour of the person entitled to receive it under clause XI of the rules above quoted.

In cases in which the Collector acquires land for a Road Cess Committee for instance, he should transmit the estimate of the cost of the acquisition as soon as it is sanctioned to the Chairman of the Committee, and obtain from him a cheque for the amount, or so much as may be temporarily required, and that amount should be credited to Government and placed in revenue deposit.

40C. In all cases of revenue deposit, the amounts will be tered in the Accountant-General of Bengal's Form No. 21, hich is kept in the treasury, and shows the amount and nature each deposit, and also details of repayments. The procedure in the case of repayment or refund of deposits in regard to compensation money in deposit will be the same as that which is ollowed in regard to all other cases of revenue deposits.

40D. Board's Register 25 (49) is a register of claims to money in deposit. This register will be used in all cases in which land is being acquired for Government, and the compensation money having been tendered but not claimed is placed in deposit under clause XI of the rules. It will also be used in all cases in which the land is being acquired for public bodies other than Government, and payment in advance is required before any d is made for compensation given. The necessary entries ld be made in this register as soon as any claims are present- It may be that the claimant will be the Deputy Collector charge of the land acquisition case, who is proceeding, under Collector's orders, to distribute the money on the spot to the rsons who are entitled to compensation, or it may be that the pplication for payment will be made by such persons direct to the ollector. In all cases separate entries in this register will of ourse be made on occasion of the application of each separate laimant, and the order of the Collector directing repayment from deposit will be recorded in the column of the register set apart for hat purpose, and on the application itself.

40E. Register Q, which is a register of refund of deposits under Act X of 1870, is to be kept up entirely independently of, and in addition to, the Collectorate Register No. 25 (49). It is designed to prevent fraud in the case of land acquisition deposits, and therefore requires details which the register of claims to money in deposit does not show. In all cases of lands acquired, whether for Government or for public bodies, the first two columns of this register should be filled up

(1) as soon as the award and apportionment by the Collector are accepted, or

(2) as soon as the award and apportionment by the Civil Court have been communicated by the Judge to the Collector.

The second of these columns will show the detail of the deposit due under the award to each person in each case.

40F. When payment is to be made, the application for payment will have to be compared with the entry in this register, as well as with the amount of the award in the original land acquisition record, and the order for payment in words as well as figures will be recorded on the application to be filed with the record and in the register, exactly as is done in the repayment of revenue deposits. By this means the same check against embezzlement will then exist as now exists in the repayment of revenue deposits.

It must be always borne in mind that Register Q does not supersede Register 25 (49) in regard to land acquisition deposits, but only supplements it. Register Q will show the details which Register 25 (49) will show in a lump-sum. If a Deputy Collector should receive Rs. 5,000 to distribute locally among persons entitled to compensation, he will appear as the claimant in Register 25 (49), and the whole amount will be paid to him on a single entry in that register. The detail of the distribution will, however, appear in Register Q, which in its consecutive entries will show all the detailed payments in each case. If the person who is entitled to compensation should apply for payment direct to the Collector, the necessary entries in regard to payment should be recorded in both Register Q, and Register 25 (49), as well as on the application itself.

No. 8.

RULE 25, section XI of chapter XV, page 340, of the Board's Rules, Vol. I, is hereby cancelled.

No. 9.

WITH reference to the notification dated 14th April 1882, issued by the Government of Bengal in the Financial Department, and published at page 362, Part I of the *Calcutta Gazette* of the 19th idem, the words "and published at pages 65 to 68 of the *Gazette of India*, dated 26th February 1881," in Rule 1 of the rules contained in Part II of section II, chapter VII of the 2nd volume of the Board's Rules should be omitted.

J. E. S.—Reg. No. 1386J—698—8-5-82.

40*A*. A register should be kept up by every Collector in the form given in appendix Q, showing on account of each project the amount due under the award and held in deposit for each person in each case. When payment is to be made, the application for payment will have to be compared with the entry in this register as well as with the amount of the award in the original land acquisition record, and the order for payment, in words as well as in figures, will be recorded on the application to be filed with the record, and in the register, exactly as is done in the repayment of revenue deposits. By this means the same check against embezzlement will then exist as now exists in the repayment of revenue deposits. 4-8-80.

Register of refund of Deposits under Act X of 1870 (Rule XI of the Government Rules under Section 59).

(See Section I, Clause 40A).

Name of project.	Amount held in deposit and due under the award to each person in each case.	Name and place of residence of claimant.	Date of claim.	Purport and date of Collector's order.	Amount refunded.	Date of refund.	REMARKS.

4-8-80.

✓✓✓ In Orissa this rule is applicable only to cases occurring subsequent to the 31st December 1887. 12-6-88.

will be shewn as a distinct item in the treasury register of deposits received, and must not be credited in a lump sum with the sums due to the other persons concerned in the same case. Sums of money deposited to meet the claims of two or more different persons should not be invested in a single promissory note, unless the Collector has no knowledge of the sum separately payable to each person. In the beginning of the register a few sheets should be left blank for an index, giving the particulars of each case and showing the persons to whom money is payable and the folios of the ledger in which the amounts payable are shewn. At the close of each month a comparison of the balances shewn in this register with the balance in the Bank's accounts should be made.

"41. When the amount of compensation has been settled under section 14, if any dispute arises as to the apportionment of the same, or any part thereof, the Collector shall refer such dispute to the decision of the Civil Court under section 38. The cost of serving processes or any other costs should not fall on the Government is such cases, but as interest under section 42 is payable by Government when cases are referred under section 38 as well as when they are referred under section 15, it is necessary to take steps to expedite the proceedings in all cases alike, and the costs of the service of notice to the persons interested must therefore always be paid into Court by the Collector in the first instance." 6-4-86.

~~decision of the Court on the subject of ...~~

~~no reason why the Government should be called on to look after the serving of processes of the Court or to pay for them, unless the Government itself should, for any special cause, desire to expedite proceedings, in which case the Government must bear the costs.~~

42. When the lands have been held heretofore free of rent in cash or kind, or on a quit-rent on condition of the performance of some public service, the Collector, in cases of doubt as to the proper procedure, should refer the matter to the Board, in view to obtain instructions for the due protection of the Government interest in the apportionment of the compensation, in respect to its lien for the purposes of the public service, and to enable him to represent this where necessary before the Civil Court.

43. In cases in which the land held free or on a quit-rent is held by a paik or village chowkidar, the value of the holding should be separately assessed and recorded, and should be included in the total amount of compensation to be allowed in the award. The value so ascertained should not be paid to the service-holder, but should be placed in deposit and appropriated according to the following rules:—

(i)—When the area of the acquired land forming a single holding, or portion of a single holding, is equal to or exceeds

a beegha, the sum so placed in deposit should be applied for the purpose of purchasing another piece of land, similar in quality and quantity to the first piece, and situated adjacent to it, or in its immediate neighbourhood. If the amount of deposit is not sufficient to purchase the land required to compensate the holder of the service land, the difference should be made good by Government, and the amount charged to land revenue, care being taken that due economy is observed and unreasonable claims are not admitted. This second piece of land should be acquired under the provisions of the Act, and should be made over to the holder of the service land, to be held by him on the same terms as the original holding was held at the time of its acquisition.

(ii)—When the area of land acquired is less than a beegha, it will not be worth while going through the process enjoined above. Instead of doing so, annual interest should be paid to the service-holder at the rate of 6 per cent. on the sum held in deposit; provided that as soon as the aggregate acquisitions of land forming portions of a single holding, or of the holdings of a single individual, amount to a beegha or more, a fresh piece of land may be acquired and made over to the service-holder in the manner indicated above, payment of interest ceasing from the date of the transfer. The amount of interest should be sent out annually to the service-holder by the Collector, at the cost of Government, without waiting for any application to be made for it.

This rule is applicable only to cases occurring since the 31st March 1874.

44. The Collector must disburse all costs of measurement under section 8. Costs when incurred under section 4 will be disbursed by the officer entrusted with the preliminary investigation.

45. Whenever land is acquired for any purpose which is not strictly a Government purpose, as for a Municipality, a District Road Committee, or a Company, or the like, the whole cost of acquisition should be charged to such Municipality, Committee, Company, or other body of persons, as the case may be. Provided that when the land is revenue-paying land in respect of which an abatement of revenue has been granted, in addition to the cost of acquisition, the Municipality, Committee, Company, or other persons concerned shall be required to pay to Government the capitalized value of the revenue assigned to the land calculated at the current rate for capitalizing annual payments made to or by Government.

46. As soon as possession of the land has been taken, the Collector should give effect to any abatement of revenue which may have been determined on in connection with it.

47. The attention of Collectors is called to the provisions of section 42, by which an additional compensation of 15 per cent.

on the *market value*, not the total award, is to be paid to the owners of the land occupied. In other words 15 per cent. is not to be added to compensation awarded in consideration of any of the matters specified in clauses 2, 3, and 4 of section 24. Nor is it to be added to the amount which may be paid under rule VI of the Government rules as the capitalized value of the revenue deemed payable in respect of the land acquired, as that amount *does not form part of the market value of the land.* A table is given in Appendix N for calculating the additional compensation. Collectors should be careful, when making an offer for the land to be taken, to see that that offer is based strictly on the grounds prescribed by the law. They should also, at the time of making the offer, inform the proprietors that they will receive 15 per cent. over and above the market value of the land. If this be not borne in mind, it will sometimes happen that 15 per cent. will go to the proprietors in excess of what they agreed to, or of what the Collector intended to award.

48. As under section 3 trees, houses, and other immovable things standing on land under acquisition for public purposes are included in the definition of the word "land," the value of such things *minus* the cost of repairs of houses should always be included in the Collector's estimate of the market value of the land, and the additional compensation under section 42 must be paid on the lump sum.

49. It should be borne in mind that it is a presumption of law that the surrender of land acquired under the Act is compulsory. The additional compensation of 15 per cent. must therefore be paid in all cases, except where, under special agreement, the parties have accepted a lump sum, and distinctly waived or included therein the claim to any additional compensation under section 42. In all such cases this agreement must be taken in writing, and filed with the proceedings.

50. Sections 43 to 45 prescribe the procedure to be followed in procuring *temporary* occupation of waste or arable land. In these cases no declaration is required by the law, but with this reservation all the procedure prescribed in clauses 16 to 22 above will apply as far as the case requires. Generally, also, the procedure required after issue of declaration, in the case of lands to be taken up permanently, will be applicable to cases of temporary occupation under these sections.

51. Sections 46 to 50, making special provision for the terms on which Government will take up lands for the use of Companies, need no particular comment. The officer of any Company for whom Government may undertake to acquire land will, when authorized under section 4, proceed according to the instructions already given. Under section 50 the agreement must appear in the *Gazette of India*, as well as in the local official Gazette, before proceedings can be taken under section 8 of the Act.

52. The amount of compensation under section 54, as under section 5, will be fixed by the Collector on a summary inquiry, and without record of evidence on oath, and is final.

53. The Collector will prepare and submit to the Commissioner with each case a final report of his proceedings, with full information classified under the following headings :—

1. Account of any preliminary investigations under section 4, and of any award made by the Collector on reference under section 5 of the Act.
2. Date and full particulars of the declaration under which the land was acquired.
3. Description of the manner in which the land was measured, and the agency by which the plan was made according to section 8.
4. Full particulars (with dates) of the issue and service of (*a*) the general and (*b*) special notices under section 9, and (*c*) of proceedings under section 10.
5. Report of the inquiry held under section 11, the names of all who attended in person or by agent on the day fixed, and of all postponements under section 12.
6. Report of the award made by the Collector under section 14, with full particulars as to any abatement of revenue, and the capitalization of the same, with statement of the date from which any abatement takes place.
7. Date on which possession was taken under section 16 or 17, or in any other manner.
8. Full particulars of any reference made to the Civil Court, and of the proceedings before the Civil Court; the steps taken to support the Collector's award, assessors' appointment, &c.
9. Copy or substance of the award under section 34, and recorded grounds thereof, with particulars as to costs, and explanation of any difference between the award of the Court and Collector's tender.
10. Report of any proceedings in appeal from the decision of the Civil Court.
11. Proceedings regarding the apportionment of compensation under Part IV of the Act.
12. Proceedings regarding payment under Part V of the Act.
13. Account of any proceedings under Part VI of the Act.

All the above headings will not have to be filled up in every case; for instance, when there is no reference to the Civil Court.

"54A. Whenever land is acquired for municipalities, district or local boards, or other public bodies, the cost of establishment, including therein a proportionate share of the salary of the Deputy Collector employed on the work, shall be separately estimated for, and proceedings shall not be commenced until the amount of the estimate, inclusive of the estimated cost of establishment, has been paid into the Treasury." 1-1-86.

On the other hand, they are not exhaustive, and every officer is required to supply any additional information that may not fall under any of the above headings. Under headings 4 to 12 of the final report, each of the *claims* or *cases* separately treated under clause 25 above will bear a distinct number, and will be indicated by the same number in Appendix F. Thus all the information regarding each *claim* or *case* will be easily traced through the headings of the final report. This report will be accompanied by a statement of the particulars of the award in form F. When the officer submitting the final report is not the Collector of the district, he will submit it through the Collector of the district.

54. A special note must be made in the final report of any proceedings connected with the relinquishment of land under section 44, and of any compensation paid under section 54.

55. Whenever a special officer is deputed for taking up lands for Imperial or Provincial purposes, as for a railway, canal, or road, he will be supplied with funds by the Examiner of Public Works Accounts by means of credit orders, and he will render to that officer monthly accounts of expenditure as prescribed for a civil disbursing officer. He will also submit to the Board monthly bills accompanied by the award statement (Appendix F) prescribed by clause 58 below. In all other cases the Collector will make the necessary disbursements from his general treasury balance, and will enter the expenditure in his cash account under the head to which it is properly debitable for adjustment by the Accountant-General. In cases in which the amount of a single payment does not exceed Rs. 50 or 100, the Collector or special officer as aforesaid may, if he thinks fit, arrange to relieve the payee from the trouble of coming into head-quarters to receive the money by forwarding to him the amount in cash, whenever his residence for the time being is situated at a greater distance than 10 miles from the Collector or other officer's head-quarters. With the final report and Appendix F, prescribed in clause 53 above, should be submitted a bill in the form given in Appendix G, which should in every case be countersigned by the Commissioner. The Board of Revenue will pass on the bill with their countersignature, for audit, to the respective Officers of Accounts concerned, viz.—

In the case of State Railways, application should be made to the Engineer-in-Chief for the credits required. 4-2-86.

1. Bills for lands taken up for Guaranteed Railways to the Examiner, Public Works Accounts, Bengal.
2. Bills for Imperial Civil Buildings and Irrigation Works to the Examiner, Public Works Accounts, Bengal.
3. Bills for Provincial Buildings and Roads to the Examiner, Public Works Accounts, Bengal.
4. Bills for other Provincial lands, the declarations for which issue from the general branch of the Secretariat, to the Accountant-General, Bengal.

5. Bills for Military Works to the Examiner, Military Works Accounts, Simla.

6. Bills for State Railways to the Examiner of the respective Railway Accounts.

7. Bills for District Roads to be returned to the Commissioner for submission to the Chairman of the respective Road Committees.

56. In cases referred to a Court in which costs have been decreed against Government, the amount of the costs should be entered in the abstract bill in Appendix G, after the item "other expenses incurred in taking up the land," under the heading "costs decreed against Government." Costs decreed to Government, although realized from the owner of the land by deduction from the amount of compensation paid being of the nature of advances recovered, should not be taken *in abatement of the price paid for the land*, and should not therefore be shewn in the body of the abstract. The amount, however, with an explanatory note, should be entered in the column of remarks, and should also be distinctly credited in the treasury cash accounts.

57. The data on which the price of the land has been fixed should also be entered in the column of remarks. When the amounts of compensation have been disbursed out of funds supplied by the Examiner of Public Works Accounts by means of credit orders, the fact should be noted at foot of the bill. In all other cases the numbers and dates of vouchers on which the amount of compensation, &c., have been drawn from the treasury, and the fund or particular item of the budget against which the expenditure has been charged, should be noted on the reverse of the bill.

58. When lands are taken up for a road, or any other purpose that necessitates the consecutive acquisition of several plots of land, monthly bills, accompanied by the awards (Appendix F) of the amounts charged in them, should be submitted after the lapse of six months from the publication of the declaration, until the work is completed. This clause, however, does not dispense with the submission of the final report and Appendices F and G prescribed by clauses 53 and 55 above when the proceedings for the whole of the land covered by the declaration are closed.

59. When the nature of operations under the Act requires submission of monthly bills, the value of abatements of revenue should be included in the items of cost entered, and the abstract in every case filled up. District officers will regard the passing of these monthly bills as sufficient authority for including in their quarterly return No. IX all abatements of revenue covered by such passed bills, the Board's orders being quoted in each instance.

60. Alienations of land from revenue-paying estates under this Act should be carefully noted against the estates in the

61. Under section 16 of the Land Acquisition act (X of 1870) the land acquired vests absolutely in the Govt. free from all encumbrances. The title of Govt. is not derived from the former owner but created under the act. The receipt for compensation is therefore a simple receipt for money paid & registration under clause (c) section 17 of act III of 1877 is unnecessary

61A THE following form of receipt is prescribed for compensation paid under the Act:—

I, A. B., hereby acknowledge to have received from C. D., Collector under Act X of 1870, the sum of Rs. on account of compensation for land or other property* acquired under the Act for (here specify the purpose for which the land was acquired).

One anna stamp required if the amount is over Rs. 20.

(Sd.) A. B.

* Give below a specification of the land or other property acquired. 3-10-82.

"61B. This receipt should be taken in duplicate, and, under article 23, schedule I, of Act I of 1879, both the original as well as the duplicate should bear a stamp of one-anna each. The original receipt should be filed with the records of the case, and the duplicate forwarded with the monthly accounts, in support of the

"61B This receipt should be forwarded with the monthly accounts, in support of the charges shown therein, to the officer whose duty it is to audit those accounts, and a certified copy of it should be kept with the records of the case. Recipients of money should not be required to grant receipts in duplicate." 5-2-84.

"61C. A register of the receipts taken should be kept (in the form given in appendix U) by the officer acquiring the land. This register should be written up as the work of [illegible]ation progresses and receipts for compensation are taken. [illegible] accounts. [illegible] [illegible]en sub

Collector's general register (A). Similar entries in the rent-free land register should be made for lakhiraj lands taken.

61. With reference to section 17, clause 3 of the Indian Registration Act (III of 1877), the Board are of opinion that every receipt for Rs. 100 or more of compensation paid under the Land Acquisition Act (X of 1870) should be registered. It is to be observed that separate receipts for less than Rs. 100 need not be registered, even though they concern one plot of ground and aggregate Rs. 100 or more.

62. The Commissioner and Board of Revenue cannot set aside or modify any order passed by the Collector under this Act.

63. Besides the returns mentioned in clauses 53 and 55 above, the following returns are required to be submitted periodically to the Board :—

Quarterly Return No. XVIII.—Progress in taking lands for public purposes.

Annual Return No. XXIV.—Estimate of compensation for lands to be taken for public purposes.

Forms of these returns are given in Appendices L and M. The quarterly return is to be submitted through the Commissioner, the annual return to the Board direct.

Return No. XVIII.—All cases of lands taken up for embankment purposes under Act VI (B.C.) of 1873 should be shown in Part II of the return. No case should be struck out of the return till the proceedings have been reported to, and approved by, the Board.

Section II.—Special Instructions to be observed when Land is required for a Railway, Road, Canal, &c.

1. The officer entrusted with the preliminary inquiry shall prepare plans of the land required. The rule laid down in clause 15, Section I, regarding the description of paper on which the plans should be prepared, and the submission of an authenticated copy to the Board of Revenue, will also apply here.

2. These plans should be prepared upon the scale of 330 feet to the inch, and the boundaries of each different village should be distinctly shown in a different colour. Each plan should consist of the length of one mile, and be numbered consecutively, and the area of the land to which each plan refers should be noted in acres, roods, and poles, and in standard beeghas of 14,400 square feet, on the face of the plan as well as in an accompanying reference sheet or schedule. Where lands situated in different villages are covered by the plan, the area of the portion included in each village is to be shown separately in the plan and schedule. Each plan and schedule shall also bear a note of the purposes for

which the land is required. If the land is being taken for a railway, each separate class of land (A, B, C, or D,—*see* Section III) must be coloured differently.

3. The boundary of a district will, of course, seldom or never coincide with the termination of a mile. Unless it does so, a separate plan should be prepared for each of the broken parts of the mile on either side of the boundary, so as to keep the records of each district separate.

4. As soon as the plans of each mile, or portions of miles, are completed, they should be submitted by the surveyor to the Collector or officer appointed to take up the land, *i.e.* some officer vested with the powers of Collector under section 3 of the Act.

5. The instructions laid down in clauses 7 to 19, Section I, for the framing and submission of estimates, and for the issue of declarations, will apply.

6. After issue of the declaration, the Collector, or officer appointed to take up the land will call on the officer who conducted the preliminary investigation, or some other officer to be appointed on the Collector's requisition by the Department or Company on account of which the land is to be occupied, to mark out the boundaries of the land. These marks, whether pegs or trench, must be in exact accordance with the plans or instructions, and the termination of each mile must be clearly defined by side pegs and a cross nicking. The numbers (reckoned consecutively from the starting point of the line) of the miles of which they severally mark the termination and commencement should be painted on the front and back of each peg respectively. The officer entrusted with the execution or supervision of this work should himself mark the spots where the line passes out of one district into another.

7. The officer appointed to take up the land will then appoint an ameen or surveyor to make the measurements necessary for fixing the value of the land and for preparing schedules.

8. The ameen's maps should correspond each for each with those of the professional officer, and should represent each one a mile, according to the marks on the ground, where the termination of each mile is represented by a cross nicking. The maps must show the different holdings and the boundaries of each village differently coloured, and should be upon the scale of 75 feet to the inch. Each plot or dâg of the ameen's measurement is to be numbered consecutively from the beginning of each mile, and the area of each plot (in standard beeghas of 14,400 square feet) and the name of the proprietor are to be noted on the plot on the face of the plan. If the land is being taken for a Railway or for a Company, there must be a separate series of numbers of each separate class of land (A, B, C, or D).

9. From each separate plan is to be prepared a separate schedule in the form given in Appendix H.

SECTION II.

cial rules issued under the authority of the Board of Revenue for the guidance of public officers in taking up land for Guaranteed Railways; for Railways to be constructed by Private Companies; for State Railways, and for Canals and Roads.

PART 1.

ARANTEED RAILWAYS AND RAILWAYS TO BE CONSTRUCTED BY PRIVATE COMPANIES.

. LAND required for guaranteed railways and railways to be structed by private Companies is divided into four classes—A, C, and D. *First,* class A, land which a Railway Company eives free of charge, under the contract with the Government, permanent occupation; *second,* class B, land also provided free cost, but only for temporary occupation; *third,* class C, land ich the Railway Company has to provide at its own cost; *rth,* class D, land which does not come directly into the session of the Railway Company at all.

. Class A comprises the land required for the permanent rks of a railway, including the road with its bridges, &c., and stations, workshops, permanent store-houses, and the like, cessary for the line when opened, and which, under the con- cts, is to be provided by Government free of cost to the ilway Companies. The occupation of this land by a Railway mpany is so far permanent that it only ceases when their tract is terminated or surrendered, and the whole lapses to ernment. It is all provided free of charge.

. Class B contains land essential for the execution of permanent works of a railway, but not required after the pletion of the line, in part or in whole, such as land for spoil nks, for extra excavation to make banks, for river diversion, l for the storage of railway materials held in stock by the ilway Company, pending the construction of the line or despatch to the works.* It also is provided free of charge. occupation of this class of land will be temporary.

Class C contains the land which a Railway Company o provide at its own cost. This is the land which is red for the provision or preparation of materials, for ses contingent on the actual execution for the works on ne, or for other miscellaneous objects which the Govern- recognizes as falling legitimately within the scope of Railway Company's operations, though not giving the any a claim to the provision of land free of charge. As way Company is bound to pay for the construction of orks out of its capital, only receiving from Government, ut charge, the land on which the works stand, the pro- of all materials, and the means of facilitating the execu-

last sort of land is allowed free under the Right Hon'ble the Secretary of State's 25 of 30th November 1858.

tion of all works, are to be at the cost of the Railway Company.† It is proper to bear in mind, in fixing the rent, that this land will in part deteriorate by the use to which it is put, and in part will not so deteriorate. In all cases, however, it will be most convenient to deal with the land, in the first instance, in the same manner. It will be taken possession of by Government, and handed over to the Railway Company for occupation at a fair rental. When the necessity for occupation ceases the land will be restored to the Government by the Railway Company. The proper time for the relinquishment being determined by the Railway officer and Consulting Engineer.

5. Class D contains that land which, being required in consequence of the works of a railway, still does not come directly into the occupation of the Railway Company. It will be provided free of charge. It will be exclusively land for roads, either new roads leading to railway stations, or to permanent store-yards or workshops detached from the main works, diversions, or changes of old roads made necessary by railway works.

6. Inconvenience would arise if Railway Companies were permitted to hold land on their own account, or otherwise than is above explained. By causing them to rent from the Government all land to which they are not entitled free, in the manner above explained, simplicity in the tenure of their property is secured, which will be a matter of importance at a future time when the railway may be transferred to Government. The determination of the value to be paid by the Government for any land not included in class A, which might be held by a Railway Company, would certainly be in such an event a great embarrassment.

7. Houses, trees, tanks, or other property on land which is not provided free of charge, and for which special payment or compensation is necessary, must be paid for at once by the Railway Company, and the Revenue officers will be held strictly responsible for the regular adjustment by the Railway Companies of all charges on this account and on account of land, to be determined in the manner above explained. In the case of land provided free of charge, the materials, &c., derived from the "clearance" of the surface, which then will be at the

† The following words were also in the original rules, and in the rules for taking up lands for railway purposes by the Government of India, issued 29th June 1861 :—

"In this class, therefore, will fall all land for brick-making, for quarrying ballast (a) &c. houses for persons employed on the work, &c.; so also land for houses for engine-drivers and the like on the line when opened, and for other similar purposes will

tion of all works, are to be at the cost of the Railway Company.† It is proper to bear in mind, in fixing the rent, that this land will in part deteriorate by the use to which it is put, and in part will not so deteriorate. In all cases, however, it will be most convenient to deal with the land, in the first instance, in the same manner. It will be taken possession of by Government, and handed over to the Railway Company for occupation at a fair rental. When the necessity for occupation ceases the land will be restored to the Government by the Railway Company. The proper time for the relinquishment being determined by the Railway officer and Consulting Engineer.

5. Class D contains that land which, being required in consequence of the works of a railway, still does not come directly into the occupation of the Railway Company. It will be provided free of charge. It will be exclusively land for roads, either new roads leading to railway stations, or to permanent store-yards or workshops detached from the main works, diversions, or changes of old roads made necessary by railway works.

6. Inconvenience would arise if Railway Companies were permitted to hold land on their own account, or otherwise than is above explained. By causing them to rent from the Government all land to which they are not entitled free, in the manner above explained, simplicity in the tenure of their property is secured, which will be a matter of importance at a future time when the railway may be transferred to Government. The determination of the value to be paid by the Government for any land not included in class A, which might be held by a Railway Company, would certainly be in such an event a great embarrassment.

7. Houses, trees, tanks, or other property on land which is not provided free of charge, and for which special payment or compensation is necessary, must be paid for at once by the Railway Company, and the Revenue officers will be held strictly responsible for the regular adjustment by the Railway Companies of all charges on this account and on account of land, to be determined in the manner above explained. In the case of land provided free of charge, the materials, &c., derived from the "clearance" of the surface, which then will be at the

† The following words were also in the original rules, and in the rules for taking up lands for railway purposes by the Government of India, issued 29th June 1861 :—

"In this class, therefore, will fall all land for brick-making, for quarrying ballast (a) &c. houses for persons employed on the work, &c.; so also land for houses for engine-drivers and the like on the line when opened, and for other similar purposes, will come under class C."

But Her Majesty's Secretary of State for India thought that any particularization in the rule might raise questions as to the power of Government to alter or vary the terms of the contract (a power which the Government has no intention of claiming). It has therefore been thought best to give these words in a note, simply for the guidance of the officers of Government and parties interested, as to the construction which Government puts on the contract in regard to certain points of frequent practical application.

(a) In the original rules, the words "for roads to works in progress" here found place, but they have been struck out as calculated to mislead. It is clear a road may be required from a site used temporarily for storage of materials itself in class B. This would carry the road itself into the same class. A road from a brickfield or quarry would be in the same category as the brickfield or quarry, viz. class C; whereas a road from a detached but permanent store-yard, although leading "to works in progress," would not the less come under class D, should such road still be necessary after the completion of those particular works. Thus, generally, the circumstances of the tenure of land at the end of the road furthest from the railway will decide the class into which the road itself shall be placed.

10. The boundary of a district will, as already remarked, seldom or never coincide with the termination of a mile. Unless it does so, a separate plan and schedule must be prepared for each of the broken parts of a mile on either side the boundary, so as to keep the records of each district separate.

11. Again, it is very improbable that the termination of a mile will coincide precisely with the boundary of a holding. Unless it does so, the holding must be broken up into the portions lying on either side of the termination of a mile, and planned and entered in the schedule accordingly.

12. As soon as the plan and schedule of each mile, or portion of a mile, are completed, they should be submitted by the ameen to the officer appointed to take up the land, who will immediately test the correctness of the ameen's work in every particular, making any alterations that he may think necessary in red ink, and returning the rough copy to the ameen to be copied fair, as finally approved. The officer will, at the same time, *himself* appraise the quality of the land, and the value of the houses, trees, or crops upon it.

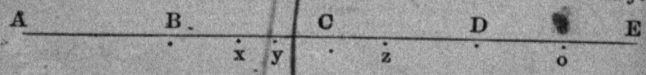
13. The ameen will prepare the usual abstract or *khatian* of his survey and measurements as directed in clause 15, Section I.

14. The officer appointed to take up the land will then issue the notices prescribed by section 9 of the Act, and prepare a register in the form given in Appendix I, in which he will enter the particulars of each case separately. It is desirable, as far as possible, to treat as one case all the land *in one plan* for which compensation is to be paid to one person or set of persons.* The cases should be entered in separate groups, according to the nature of the tenures, as "revenue-free," "revenue-paying," &c.

15. There is to be a separate register for each separate mile, or portion of a mile, to correspond with the separate plan and schedule of the ameen or surveyor. The register cannot be completed entirely until the proceedings are finally closed, but the officer should at once test the correctness of the areas entered in it by comparing

* *Vide* clause 30, Section I, which provides that "the reference to be made by the "Collector to the Court under section 15 or 43 shall in no one case cover more land "than is included in any one of the mile plans prepared by the surveyor." The course to be adopted will be better understood from the following illustration :—

Let AB, BC, CD, DE be mile sections of a strip of land required for a road; let Ax, xy yz, and zE represent the portions of the strip which are severally included in distinct estates, and let o mark the intersection of the strip and the district boundary.



Then the compensation for the lands comprised in AB, Bx, xy, yC, Cz, zD, Do, oE, respectively, must be determined in separate and distinct cases, whether the award be made by the Collector or the case be referred to the Court for adjudication. And in this illustration the cases comprising the lands from A to o and o to E severally will, of course, be disposed of by the authorities of the districts in which the areas in question are respectively included.

the total area which it shows (which must, of course, be *identical* with that shown in the corresponding plan and schedule of the ameen or surveyor) with the gross area of the whole mile as shown in the original plan (*see* clause 2 above). If the result be a difference of more than 2½ per cent., the cause must be investigated and (if correction is impossible) recorded. But correction must always be made where practicable, for a difference of area is a proof that one of the two plans is incorrect.

16. As soon as the register and records of each mile are as complete as the officer can make them, they are to be forwarded to the Collector of the district, who will, when he has received all the records of the portion of the line which passes through his district, prepare an abstract in the form given in Appendix K.

17. The abstract should be bound up with the registers and the schedules and plans, and with the receipts given for compensation paid, and should be deposited in the record-room with proper label upon it.

18. In Section III will be found the rules of the Governments of India and Bengal in regard to the classification, &c., of lands taken up for railways.

19. The annual rent on lands in class C, occupied by a guaranteed Railway Company, shall be fixed at 5 per cent. on the outlay incurred by Government in taking up the land, *plus* any revenue or rent payable to Government in respect of the said land.

20. In the case of land already belonging to, and in the occupation of, Government, the rent shall be fixed at 5 per cent. on the value of the land as estimated by the Collector.

21. In the event of the land being required for purposes through which its letting value will be diminished, the Railway Company, on relinquishing it, shall pay, in addition to any rent paid during the occupation of the land under the previous instructions, the estimated difference between the actual value of the land when relinquished and the value that the land would have had if the rent remained at the amount that was paid during the occupancy of the Company.

22. When land, presented in free gift by private individuals for the purpose of a railway, is made over to a guaranteed Railway Company in class C, no rent shall be charged by Government for the land.

23. Under clause 21 above, the real value of the land to the Government, before it was handed over to the Company, would be properly estimated on the basis of the rent charged for it. But when land has been actually paid for by the Company already, no re-opening of the old transactions should take place, and the adjustment can be made when any land is given up.

24. Compensation paid for surrender of a lease or any other charge should be considered in fixing the rent. If the land is not in the occupation of the Government, and therefore cannot be transferred to the Company without charge of some sort, it comes under clause 19 above.

SECTION III.—RULES FOR TAKING UP LAND FOR RAILWAY PURPOSES (BY THE GOVERNMENT OF INDIA), ISSUED 29TH JUNE 1861. [SEE SECTION II, CLAUSE 18.]

1. Land required for railway purposes may be divided into four classes,—A, B, C, and D. *First*, class A, land which a Railway Company receives free of charge, under the contract with the Government, for permanent occupation. *Second*, class B, land also provided free of cost, but only for temporary occupation. *Third*, class C, land which the Railway Company has to provide at its own cost. *Fourth*, class D, land which does not come directly into the possession of the Railway Company at all.

2. Class A will comprise the land required for the permanent works of a railway, including the road with its bridges, &c., and all stations, workshops, permanent store-houses, and the like, necessary for the line when opened, and which under the contracts is to be provided by Government free of cost to the Railway Companies. The occupation of this land by a Railway Company will be so far permanent that it will only cease when their contract is terminated or surrendered, and the whole lapses to Government. It is all provided free of charge.

3. Class B will contain land essential for the execution of the permanent works of a railway, but not required after the completion of the line in part or in whole. It also is provided free of charge. Such as land for spoil banks, for extra excavation to make banks, for river diversion, and for the storage of railway materials held in stock by the Railway Company pending the construction of the line or their despatch to the works.* The occupation of this class of land will be temporary. On the restoration to the Government, the proper time for which will be settled in each case between the Railway officers and the Consulting Engineer, it will be for the Revenue officers to dispose of it to the best advantage of Government.

4. Class C will contain the land which a Railway Company has to provide at its own cost. This is the land which is required for the provision or preparation of materials, for purposes contingent on the actual execution for the works on the line, or for other miscellaneous objects, which the Government recognizes as falling legitimately within the scope of the Railway Company's operations, though not giving the Company a claim to the provision of land free of charge. As a Railway Company is bound to

* The last sort of land is allowed free under the Right Hon'ble the Secretary of State's letter No. 25, of 30th November 1858.

pay for the construction of all works out of the capital, receiving only from Government, without charge, the land on which the works stand, the provision of all materials, and the means of facilitating the execution of all works are to be at the cost of the Railway Company.* It is proper to bear in mind, in fixing the rent, that this land will in part deteriorate by the use to which it is put, and in part will not so deteriorate. In all cases, however, it will be most convenient to deal with the land, in the first instance, in the same manner. It will be taken possession of by Government, and handed over to the Railway Company for occupation at a fair rental. When the necessity for occupation ceases, the land will be given up again to Government by the Railway Company, the proper time for this being determined, as under class B, by the Railway officers and Consulting Engineer.

5. Class D will contain that land which, being required in consequence of the works of a railway, still does not come directly into the occupation of the Railway Company; it will be provided free of charge. It will be exclusively land for roads—either new roads leading to railway stations, or to permanent store-yards or work-shops detached from the main works, diversions, or changes of old roads made necessary by railway works.

6. Inconvenience is likely to arise if Railway Companies are permitted to hold land on their own account, or otherwise than is above explained. By causing them to rent from the Government all land to which they are not entitled free, in the manner above explained, simplicity in the tenure of their property will be secured, which will be a matter of importance at a future time when the railway may be transferred to Government. The determination of the value to be paid by the Government for any land not included in class A which might be held by a Railway Company would certainly be in such an event a great embarrassment.

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* The following words were also in the original rules:—

"In this class, therefore, will fall all land for brick-making, for quarrying ballast (*a*) for houses, for persons employed on the work, &c.; so also land for houses for engine-drivers and the like on the line when opened, and for other similar purposes, will come under class C."

But H. M.'s Secretary of State for India thought that any particularization in the rule might raise questions as to the power of Government to alter or vary the terms of the contract—(a power which the Government has no intention of claiming). It has therefore been thought best to give these words in a note, simply for the guidance of the officers of Government and parties interested, as to the construction which Government puts on the contract in regard to certain points of frequent practical application.

(*a*) In the original rules, the words "for roads to works in progress" here found place. They have now been struck out as calculated to mislead. It is clear a road may be required from a site used temporarily for storage of materials itself in class B. This would carry the road itself into the same class. A road from a brick-field or quarry would be in the same category as the brick-field or quarry, viz. class C; whereas a road from a detached but permanent store-yard, although leading "to works in progress," would not the less come under class D, should such road still be necessary after the completion of those particular works. Thus, *generally*, the circumstances of the tenure of land *at the end of the road furthest from the railway* will decide the class into which the road itself shall be placed.

7. Houses, trees, tanks, or other property on land which is not provided free of charge, and for which special payment or compensation is necessary, will be paid for at once by the Railway Company. In the case of land provided free of charge, the materials, &c., derived from the "clearance" of the surface, which then will be at the expense of Government, will be disposed of by the Revenue officers to the best advantage.

8. All land required for a line of railway will be applied for in continuous portions; the plans will be drawn to a scale of 150 feet to the inch, and the measurements and areas will be recorded in accordance with the fiscal divisions of villages, estates or mouzahs, pergunnahs and zillahs, in a schedule, of which a form is annexed, showing in detail the several classes to which the land belongs.

9. The several classes of land will be coloured pink, yellow, purple, and green respectively in the plans, and the exact purpose to which each parcel of land is to be devoted will be noticed in the schedule.

10. Detached portions of land should be referred to some fixed point on one of the main sheets, with such distances and compass or other bearing as will enable the land to be identified at once. A corresponding entry should also be made on the main sheet to draw attention to the detached portion.

11. The general correctness of the plans and schedules of the Railway Engineers being attested by the Consulting Engineer to Government, the applications will be forwarded to, and dealt with, as may be necessary, by the Revenue authorities under the orders of the local Government. The Revenue officers are to be held strictly responsible for the regular adjustment, by Railway Companies, of all charges on account of land to be determined in the manner above explained.

12. A complete set of land plans should be recorded in the Chief Engineer's Office of each railway, and a copy forwarded to the Consulting Engineer to Government, by whom a duplicate will be given to the Revenue Board, which, in turn, will supply Collectors of districts with transcripts of parts included in their respective zillahs. When it may be found expedient, in order to expedite the making over of the land, to employ a special Land Commissioner for this duty, the Railway Engineers should supply an additional copy of the land plan for the use of the Land Commissioner.

13. The Consulting Engineer to Government and local Revenue authorities will, respectively, be held responsible for the punctual fulfilment of the foregoing orders in the several departments, and for the careful record of plans in their respective offices.

14. All contemplated changes in the land in possession of a Railway Company should be promptly reported by the Railway

Agent to the Consulting Engineer to Government, who will notify the same to the local Government. It will be for the latter to see that the necessary steps are taken by the Revenue authorities for entering such changes in their records, and for carrying out all further proceedings that are requisite on such an occurrence.

15. It will be necessary for the local Government to see that a correct register and record of title of all railway lands is maintained, for the whole of such lands will one day revert to the Crown. Also that all rents or payments for clearances, &c., chargeable on behalf of Government against the Railway Company are duly realized.

16. It is essential that there should be for each railway *one* set of plans, in a regular sequence, to show all the land, and that the plans of each Railway Company's estate, after they have once been prepared, should constantly be corrected and always be maintained complete.

FORM OF SCHEDULE.

Plan. Sheet No.—
Railway—
District—

Schedule of land required for the use of the Railway in

Village—
Pergunnah—
District—

Number on plan.	Purpose for which required.	Payable by Government.			Payable by Railway Company.
		A. (*Pink.*) Land for permanent occupation by Railway Company.	B. (*Yellow.*) Land for temporary occupation by Railway Company.	D. (*Green.*) Land to be occupied by Government permanently.	C. (*Purple.*) Land for occupation by Railway Company permanently or temporarily.

Consulting Engineer to Govt. *Chief Engineer—Railway.*

APPENDIX A.

[SEE SECTION I, CLAUSE 3.]

Form of Notification under Section 4, Act X of 1870.

WHEREAS it appears to the Lieutenant-Governor of Bengal that land is likely to be required to be taken by Government at the public expense for a public purpose, viz. for , in the village of , pergunnah , zillah , it is hereby declared that for the above purpose a piece of land measuring, more or less, beeghas cottahs chittacks of standard measurement, bounded on the [*here specify the boundaries*], is likely to be required within the aforesaid village of .

This declaration is made, under the provisions of section 4 of Act X of 1870, to all whom it may concern.

Collector.

Dated 187 .

APPENDIX B.

[SEE SECTION I, CLAUSES 9 TO 11.]

Form of Declaration under Section 6, Act X of 1870.

WHEREAS it appears to the Lieutenant-Governor of Bengal that land is required to be taken by Government at the public expense for a public purpose, viz. for , in the village of , pergunnah , zillah , it is hereby declared that for the above purpose a piece of land measuring, more or less, beeghas cottahs chittacks of standard measurement, bounded on the [*here specify the boundaries*], is required within the aforesaid village of .

This declaration is made, under the provisions of section 6 of Act X of 1870, to all whom it may concern.

Collector.

Dated 187 .

APPENDIX C.

[SEE SECTION I, CLAUSE 20.]

Form of General Notice to be published under paragraphs 1 *and* 2, *Section* 9, *Act X of* 1870, *for land to be taken up.*

NOTICE is hereby given that beeghas cottahs chittacks, more or less, of land situate in or near the village of , bounded as below, and recently marked out and measured, is about to be taken by Government for a [*here specify the purpose*], under Act X of 1870, in accordance with a declaration, No. , dated , published in the Government Gazette of the . All persons interested in this land are hereby called upon to appear personally or by agent on the [*enter a date not less than fifteen days from the date of the publication of the notice*] at the Office of , at

, to state the nature of their interest in the land, and the amount and particulars of their claims to compensation for the same.

Boundaries.

North—	East—
South—	West—

Dated 187 . *Collector.*

APPENDIX D.

[SEE SECTION I, CLAUSE 20.]

Form of Special Notice to be issued under paragraphs 3 *and* 4, *Section* 9, *Act X of* 1870, *to occupiers of the land to be taken up, and other persons known or believed to be interested in it, or to be entitled to act for persons so interested.*

NOTICE is hereby given that beeghas cottahs , chittacks, more or less, of land situate in or near the village of bounded as below, and recently marked out and measured, is about to be taken by Government for a [*here specify the purpose*], under Act X of 1870, in accordance with a declaration, No. , dated , published in the Government Gazette of the . If you have any interest in this land, or are entitled to act for persons so interested, you are hereby called upon to appear personally or by agent on the [*enter a date not less than fifteen days from the date of the publication of the notice*] at the Office of , at , to state the nature of such interest in the land, and the amount and particulars of any claim you may wish to prefer for the same.

Boundaries.

North—	East—
South—	West—

Collector.

Dated 187 .

APPENDIX E.

[SEE SECTION I, CLAUSE 20.]

Form of Requisition under Section 10, *Act X of* 1870, *to be added when necessary to Notice in Appendix D.*

YOU are hereby required to furnish the undersigned with a statement containing, so far as may be practicable, the name of every person possessing any interest in the land, or any part thereof, referred to in the notice of served on you, as co-proprietor, sub-proprietor, mortgagee, tenant, or otherwise, and of the nature of such interest, and of the rents and profits (if any) received or receivable on account thereof for the year next preceding the date of the statement.

Dated 187 . *Collector.*

APPENDIX F.

[SEE SECTION I, CLAUSE 53.]

Satement shewing compensation awarded by , under Section , Act X of 1870, *to all the persons interested in the plot of land described below, situated in the village of in estate , No. on the revenue roll of the district of , pergunnah , and also all other charges incurred in the acquisition of the land. The said plot is bounded as shewn in the plan hereunto annexed, which has been prepared under Section , Act X of* 1870, *and measures acres roods poles chains.*

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
Serial number.	Serial number of each separate claim or case in the Final Report.	Names of persons in whose favour the award has been made.	Connection with the land.	Area of the parent estate, if known, of which the land acquired forms a portion.	Area of the land acquired.	Amount of Government revenue deemed payable in respect of the land as recorded by the Collector under rule III or IV of the Government rules.*	Amount of capitalised value of revenue payable under rule VI of the Government rules at years' purchase.†	Date from which abatement of revenue, if any, takes place.	Market value determined by the Collector with reference to section 13 and clause 1 of section 24 of the Act.	Damages and expenses assessed by the Collector with reference to section 13 and clauses 2, 3, and 4 of section 24 of the Act.	Total award (column 10 *plus* column 11).	Additional compensation awarded under section 42 of the Act, calculated at 15 per cent. on the market value shewn in column 10.	Total of columns 12 and 13.	Amount of interest and period for which awarded under section 42 of the Act, calculated at 6 per cent. on the amount shewn in column 14.	Other expenses as explained in the column of Remarks.	Costs decreed to Government.	Costs decreed against Government.	Total of columns 14, 15, and 16, *minus* column 17, or *plus* column 18.	Total amount disbursed (column 8 *plus* column 19).	Difference between the amount as per columns 8 and 14 and the amount of estimate sactioned by Govt. under clause 14, section I.	Explanation of such difference when exceeding 15 per cent.	REMARKS.
				A. R. P.	A. R. P.	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		

N.B.—In cases in which the award has been made under section 14 of the Act, the Collector, as required by clause 33, section I, should sign one or other of the following certificates which may be applicable:—

"Certified that the prices awarded are not in excess of those for which similar lands are actually sold in the neighbourhood."

Collector.

[*or*]

"Certified that the prices awarded are not in excess of those for which similar lands in the neighbourhood might be reasonably expected to command."

Dated 187 *Collector.*

* The amount in column 7 should be shewn separately for each estate.

† This need only be given when the capitalized value of the Government revenue chargeable on the land is paid to the proprietor under rule VI of the Government rules.

APPENDIX G.

[SEE SECTION I, CLAUSES 55 to 59.]

No. OF 187 .

Bill for expenditure incurred by the Collector of for land taken for under Act X of 1870, *as per Declaration No. of* 187 , *published at page of the Government Gazette of* 187 , *and as per Government order No. , dated* 187 .

	Rs.	A.	P.
Amount of estimate sanctioned as per Government order No. dated 187			
* Amount of bills already passed on this account			
To expenditure incurred in taking up the land, &c., referred to in the undermentioned Abstract			
Total ...			

* This need only be inserted when monthly bills are submitted.

Collector.

Abstract.

For what purpose.	Village, zillah, or locality.	Total area of land taken up.	Nature of charges.	Total value of the property taken.			REMARKS.
		A. R. P.		Rs.	A.	P.	
			Capitalized value of abatement of Government revenue, if any, payable under rule VI of the Government rules, as per column 8 of Appendix F ...				
			Amount of compensation, as per columns 14 and 15 of Appendix F				
			Other expenses incurred in taking up the land, as per column 16 of Appendix F				
			Costs decreed against Government, as per column 18 of Appendix F				
			Total ...				

Dated 187 . *Collector.*

APPENDIX H.

[SEE SECTION II, CLAUSE 9.]

Schedule of lands in the *mile of the road from* *to* *District of* .

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
								MEASUREMENT OF EACH PLOT.			DESCRIPTION OF TREES.				DESCRIPTION OF PARTICULARS OF HOUSES, &C.				
Number of plot.	Name of village.	Number of estate on the district roll, and its name.	Name of proprietor.	Name of intermediate tenant, with description of his rights.	Name of lessee or ryot, with description of his rights.	Names of cultivators, and owners of houses, trees, or crops.	Description and quantity of land.	South to North.	East to West.	Area in standard beeghas.	Kind.	Number.	Age.	Weight.	Description.	Length.	Breadth.	Height.	Description of standing crop.

NOTE.—When the land is taken for a railway, a separate schedule in this form is to be prepared for each class of land—A, B, C, or D.

Dated *Collector.*

APPENDIX I.

[SEE SECTION II, CLAUSE 14.]

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Number of case.	Name of village.	Names of persons in whose favour the award has been made.	Connection with the land.	Number of each plot in the ameen's or surveyor's plan, as per clause 8, Section II.	Description of land.	Area in standard beeghas.	Houses, trees, crops, tanks, &c.	Name of estate and number on the rent-roll.	* Amount of Government revenue deemed payable in respect of the land as recorded by the Collector under rule III or IV of the Government rules.	† Amount of capitalized value of revenue payable under rule VI of the Government rules at years' purchase.	Date from which abatement of revenue, if any, takes place.	Market value determined by the Collector with reference to section 13 and clause 1 of section 24 of the Act.	Damages and expenses assessed by the Collector with reference to section 13 and clauses 2, 3, and 4 of section 24 of the Act.	Total award (column 13 *plus* column 14).	Additional compensation awarded under section 42 of the Act calculated at 15 per cent. on the market value shewn in column 13.	Total of columns 15 and 16.	Amount of interest and period for which awarded under section 42 of the Act calculated at 6 per cent. on the amount shown in column 17.	Total amount disbursed (column 11 *plus* columns 17 and 18).	‡ Sale proceeds of property.	§ Abstract of proceedings of officer who has taken up the land.
						B. C. C.			Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	

* The amount in column 10 should be shewn separately for each estate.
† This need only be given when the capitalized value of the Government revenue chargeable on the land is paid to the proprietor under rule VI of the Government rules.
‡ This column should show proceeds of property sold on behalf of Government, such as trees or crops, for which compensation is awarded.
§ This should be very short, and should end with reference to Judge's Court when reference has been made.

Detad 187 *Collector.*

APPENDIX K.

[SEE SECTION II, CLAUSE 16.]

General Abstract Register of lands taken up in the District of for the road from to during the year 18 *to* .

1	2	3	4	5			6			7			8	9			10
Number of miles.	Names of estates and villages in alphabetical order.	Amount of land taken in each estate.	Area shown by the register of each mile.	Compensation fixed for land in each estate, including additional compensation and interest under section 42.			Compensation paid for land in each estate.			Abatement of revenue allowed in each estate.			Names of persons who received compensation.	Amount of compensation in deposit.			REMARKS.
				Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.		Rs.	A.	P.	

Dated 187 . *Collector.*

APPENDIX L.

[SEE SECTION I, CLAUSE 63.]

Return No. XVIII.—Progress made in taking up lands for public purposes under Act X of 1870 *in the District of*
for the quarter ending 187 .

1	2	3	4	5
Serial number.	Purpose for which land is required.	Number and date of the declaration under section 6 of the Act, and the page and date of the Gazette in which it has been published.	Date of receipt in the Collector's Office of the orders of Government under section 7 of the Act, authorizing acquisition of the land.	Abstract of progress within the quarter, and explanation of cause of delay.
PART I.				
PART II.				

Dated 187 .

Collector.

APPENDIX M.

[See Section I, Clause 63.]

RETURN No. XXIV.—*Estimate of compensation payable in the year* 187 -7 *for lands to be taken up for public purposes in the District of*

Instruction.—The classification given in column 1 should be strictly adhered to by local officers in preparing this return.

1	2	3		4	5	6	7	8
SERVICE.	Number of item.	Purpose for which required.		Number and date of declaration, if issued.	Probable total cost of land for each work.	Amount already paid to end of	Amount to be paid during	REMARKS.
Imperial Services.								
Military								
Agricultural (canals, irrigation, embankments)								
Civil buildings								
Guaranteed railways								
State railways								
Provincial Services.								
Embankments								
Civil buildings								
Provincial state railways								
Provincial irrigation								
Communications (roads)								
Canals								
Miscellaneous public improvements ...								
Local Funds.								
All land required by Government, the cost of which is chargeable to Local Funds ...								

Dated *Collector.*

E. F. M.—Regr. No. 10832—600—22-1-79.

No. 3.

ADD the following registers to section III, Chapter XII, page 273 of the Board's Rules, new edition:—

"64(19).—Notices of enhancement.

"65(20).—Notices of relinquishment."

Also to section IV, Chapter XII, page 286 of the same add—

"Register No. 64(19) of Notices of Enhancement.

"2. Date of application; 3. Name and residence of applicant; 4. Name and residence of tenant; 5. Holding on account of which the enhancement is to be made; 6. Existing amount of rent; 7. Enhanced amount of rent; 8. Date of service of notice; 9. How served.

"Register No. 65(20) of Notices of Relinquishment.

"2. Date of application; 3. Name and residence of applicant; 4. Name and residence of landlord; 5. Holding to be relinquished; 6. Date on which it is to be relinquished; 7. Date of service of notice; 8. How served.

HON'BLE C. T. BUCKLAND.

No. 4.

THE form below, which has been prescribed by Government should be substituted for Appendix M (which is the same as the Annual Return No. XXIV—Estimate of compensation payable for lands to be taken up for public purposes) to the Revised Land Acquisition Rules; and this form should, in future, be used in lieu of Return No. XXIV. Supplies can be had on indent from the Superintendent of Stationery, Calcutta.

APPENDIX M.

[SEE SECTION I, CLAUSE 63.]

Return No. XXIV.—Estimate of compensation payable in the year 187 -7 *for lands to be taken up for public purposes in the District of*

1	2	3	4
Department and purpose for which land is required.	Amount of probable cost of land for each work [no fraction of a rupee].	Amount payable in the year 187 -7 .	REMARKS.
REVENUE.	Rupees.	Rupees.	
Land Revenue			
Excise			
Customs			
Salt			
Opium...			
MILITARY.			
Public Works not chargeable to Local Funds			
Civil			
Roads, Canals, Embankments, &c....			
Travellers' Bungalows			
Railways			
PUBLIC BUILDINGS OTHER THAN REVENUE, VIZ.—			
Civil Courts, including Small Cause Courts			
Criminal ditto			
Jails			
Police			
Education			
Ecclesiastical			
Other Buildings			
LOCAL FUNDS.			
All land required by Government, the cost of which is chargeable to Local Funds			

* The amount of estimate under each of these heads should be separately entered in the column of Remarks.

Dated *Collector.*

APPENDIX N.

[SEE SECTION I, CLAUSE 47.]

Table for calculating the 15 *per cent. additional compensation under section* 42 *of Act X of* 1870.

Rs.	A.	P.		Rs.	A.	P.	Fractions.
.....	...	1		.....	...	...	$\frac{3}{20}$
.....	...	2		.....	...	...	$\frac{3}{20}$
.....	...	3		.....	...	...	$\frac{9}{20}$
.....	...	4		.....	...	...	$\frac{13}{20}$
.....	...	5		.....	...	...	$\frac{17}{20}$
.....	...	6		.....	...	...	$\frac{17}{20}$
.....	...	7		.....	...	1	$\frac{1}{20}$
.....	...	8		.....	...	1	$\frac{3}{20}$
.....	...	9		.....	...	1	$\frac{7}{20}$
.....	...	10		.....	...	1	$\frac{9}{20}$
.....	...	11		.....	...	1	$\frac{13}{20}$
.....	1	...		.....	...	1	$\frac{15}{20}$
.....	2	...		.....	...	3	$\frac{17}{20}$
.....	3	...		.....	...	5	$\frac{9}{20}$
.....	4	...		.....	...	7	$\frac{3}{4}$
.....	5	...		.....	...	9	.....
.....	6	...		.....	...	10	$\frac{19}{20}$
.....	7	...		.....	1	...	$\frac{19}{20}$
.....	8	...		.....	1	2	$\frac{3}{20}$
.....	9	...		.....	1	4	$\frac{3}{20}$
.....	10	...		.....	1	6	.....
.....	11	...		.....	1	7	$\frac{19}{20}$
.....	12	...		.....	1	9	$\frac{19}{20}$
.....	13	...		.....	1	11	$\frac{3}{20}$
.....	14	...		.....	2	1	$\frac{3}{20}$
.....	15	...		.....	2	3	.....
1	...	...		.....	2	4	$\frac{19}{20}$
2	...	...		.....	4	9	$\frac{19}{20}$
3	...	...		.....	7	2	$\frac{3}{20}$
4	...	...		.....	9	7	$\frac{3}{20}$
5	...	...		.....	12	...	.....
6	...	...		.....	14	4	$\frac{19}{20}$
7	...	...		1	0	9	$\frac{19}{20}$
8	...	...		1	3	2	$\frac{3}{20}$
9	...	...		1	5	7	$\frac{3}{20}$
10	...	...		1	8	...	.....
11	...	...		1	10	4	$\frac{19}{20}$
12	...	...		1	12	9	$\frac{19}{20}$
13	...	...		1	15	2	$\frac{3}{20}$
14	...	...		2	1	7	$\frac{3}{20}$
15	...	...		2	4	...	.....
16	...	...		2	6	4	$\frac{19}{20}$
17	...	...		2	8	9	$\frac{19}{20}$
18	...	...		2	11	2	$\frac{3}{20}$
19	...	...		2	13	7	$\frac{3}{20}$
20	...	...		3	...	...	.....
30	...	...		4	8	...	.....
40	...	...		6	...	...	.....
50	...	...		7	8	...	.....
60	...	...		9	...	...	.....
70	...	...		10	8	...	.....
80	...	...		12	...	...	.....
90	...	...		13	8	...	.....
100	...	...		15	...	...	.....

APPENDIX O.

[SEE SECTION I, CLAUSE 15.]

Alphabetical Index to the Volume of Maps of lands taken up for public purposes under Act X of 1870 *in the District of*

1	2	3	4	5	6	7	8
Purpose for which land was taken.	Name of mouzah or village in which land is situated.	Name of pergunnah in which mouzah or village is situated.	Number and date of declaration.	Page and date of Gazette in which declaration was published.	No. and date of Commissioner's letter with which the map was submitted.	No. and date of Board's order which approved of the proceedings.	Page of volume in which the map is to be found.

APPENDIX P.

Rules of the Government of India for the acquisition of land for State Railways.

I.—The general course of procedure laid down in the Public Works Code, Chapter XV, paragraph 92, is to be followed on State Railways.

II.—Railway officers shall not obtain possession of land, whether by purchase, lease, or on simple toleration, except through the proper Revenue authorities.

III.—Engineers in preparing land plans for submission will divide their applications under two heads, viz. :—

(a) *Land required permanently or land necessary for the railway when it is opened for public traffic and when the works of construction are finished.*—Such lands are the sites of bridges, embankments, cuttings, fences, and other works, the cess or berm introduced for the sake of safety between the limit of the works and the adjacent spoil bank, bazaar, or side-cutting; roads permanently required, such as those immediately in the neighbourhood of stations, over-bridges, under-bridges, or level crossings on the railway; land or water required for the water-supply; land wanted for the preparation and reception of such materials as are used in maintenance, as ballast pits; land for the permanent diversion of watercourses, all space permanently required at the stations,

[illegible] land to be taken up permanently for the through line of railway will be, in the first instance, sufficient for a double line, so as to allow of a cart-road to exist parallel to the railway outside the fence so long as the line remains single. This road will be useful not only during construction for service purposes, but afterwards for access to the stations, and for maintenance purposes. Station sites and temporary land to be taken for a single line with sidings only.

V.—For the purposes of preparing land plans, the seat of the embankments of railways on the narrow gauge may be considered to be 22 feet wide, as for a double line, added (on the supposition that slopes of 2 to 1 will suffice) to four times the height of the embankments. When flatter slopes are required in exceptional cases, extra allowance must be made for them. A width of 19 feet will be taken up on each side of the embankment, of which three feet will be reserved as a cess on each side of the bank between the toe of the slope and the edge of the seat of the fence mound, and the remainder for a ditch and mound fence. Without any allowance for slopes of embankments, the least breadth of land required for the permanent works would thus be 60 feet, and the minimum breadth to be taken up permanently for the railway in embankment will be 64 feet.

Similarly, in cuttings, a width at formation level of 30 feet will be taken as for a double line; fence, cess, and slopes may, as a general rule, be calculated as for embankments. The least breadth actually necessary will thus be 68 feet, and the minimum breadth to be taken up permanently for cuttings will be 72 feet. In side-long ground the side widths will be duly provided for.

whether for traffic, storage, workshops, dwellings, or recreation, and also, as a general rule, land required for side cuttings and spoil banks.

(*b*) *Land required temporarily or land necessary to be taken up, but not permanently wanted.*—Such land will be for side-cuttings and spoil banks, for roads, for access to works while in progress, but which will subsequently be abandoned; for the preparation and reception of materials used in constructing the railway, as brick fields, quarries, ballast pits, or the temporary diversions of streams and highways. The sites of such dwellings as will be occupied only during construction will also come in this class.

IV.—The land to be taken up permanently for the through line of railway will be, in the first instance, sufficient for a double line, so as to allow of a cart road to exist parallel to the railway *inside* the fence. This road will be useful not only during construction for service purposes, but afterwards for access to the stations, for maintenance purposes, and for stacking materials.

V.—The enclosed sections, *which are not intended to be used as a type for fencing, but merely as an illustration showing the amount of land to be taken up*, show the widths to be allowed for different purposes, and the relative position of the road, fence, and ditch with reference to the railway. The boundary of the railway land permanently acquired is in every case to be considered as the outside edge of the ditch. Beyond the ditch a clear space or berm of not less than 6 feet must be left free from the spoil bank or side-cutting nearest to the railway, the cutting or bank being sloped off at an angle of not less than 2 to 1 to prevent any encroachment on this berm from the effects of weather. It will be seen from the section that the width of land to be permanently acquired for a line on the 5 feet 6 inch gauge will be for embankments 70 feet, for cuttings 76 feet, in addition to the width required in each case for the bases of the slopes. For a line on the metre gauge the widths will be embankments 64 feet, for cuttings 70 feet, in addition to the slopes.

VI.—Land for side-cuttings and spoil banks will, as a rule, be permanently taken up by Government, and subsequently disposed of when no longer required. Estimates will provide and be sanctioned for the full cost of purchase, and should also exhibit the sum which it is estimated may be realized by the ultimate sale of the land.

Embankments under 3 feet in height will only require side-cutting on one side of the railway. Slopes of side-cutting will be generally 2 to 1 all round, but care must be taken to provide for exceptional cases when a flatter slope may be needed. Similarly, the contents of cuttings under 3 feet high will be laid to spoil on one side only. Side-cuttings should not be too deep: a depth of 6 feet may be estimated for in calculating the width

cited above, and to use their best endeavours to protect the branch of the revenue:—

"There is reason to believe that in the absence of strict supervision the law can be evaded with comparative ease and impunity, and the Lieutenant-Governor trusts that the Board will not relax their efforts to maintain a vigilant control over this branch of the revenue."

No. 8.

of land required for side-cuttings. They should be formed into well-defined tanks of moderate length; and should not, as a rule, be connected with each other or with adjacent water-courses. Valuable land should not be taken up for side-cuttings or for temporary purposes. A sufficient watercourse should be provided at right angles to the centre line of railway for each culvert or bridge, and on either side of this water-course land will be left clear of the side-cuttings sufficient to prevent the water from the river running into the side-cuttings. The precaution of leaving land uncut in this manner is necessary to prevent the formation of a dangerous stream parallel to the railway.

VII.—In the neighbourhood of towns or other places where land is above the ordinary value, the width of land to be taken for slopes, fence, &c., must be specially considered to secure economy.

VIII.—All land will be applied for in continuous portions, and shown when practicable, mile by mile or village by village, on each sheet. The plans will be drawn to a scale of 150 feet to an inch; the centre line of railway will be shown divided into chains of 100 feet, and all dimensions will be figured in feet. The name of each zillah, pergunnah, and mouzah will be shown on each sheet. On curves the tangential point on the centre line will be marked and the radius of curvature given. The areas in acres, roods, and poles will be recorded in accordance with fiscal divisions in a schedule *(form the same as that issued with circular No.* 10 *Railway of* 1871), showing in detail the class to which the land belongs, and the purpose to which it is to be devoted. Land required *permanently* will be colored *pink*; land required for temporary occupation will be colored *yellow*; although, as pointed out in Rule VI, it will as a rule be acquired by Government permanently.

IX.—Detached portions of land should be referred to some fixed point on one of the main sheets with distances and compass or other bearings, or such reference to the published maps of the neighbourhood as will ensure a ready identification of the land. A corresponding entry should be made on the main sheet to draw attention to the detached plot.

X.—As a general rule, three complete sets of land plans and schedules will suffice for record, viz., one for the Engineer in charge of the railway one for the local Government or Administration, and one for the Revenue authorities; but should more be required, they will be supplied by the Railway Engineers.

XI.—The general correctness of the plans and schedules submitted by the Railway Engineer in charge being attested by the Engineer-in-Chief or Manager of the State Railway, the application will be forwarded to the Revenue Authorities, and will be dealt with by them under the orders of the local Government or Administration.

XII.—The land plans and schedules will be rectified from time to time as changes occur, and local Governments will see that a correct register of

XIII.—When land is no longer required for the railway, it will be retransferred to the Revenue Authorities and disposed of by them. All contemplated changes in the land occupied by a railway should be reported to the local Government; and it will be for the latter to see that the necessary steps are taken by the Revenue Authorities for entering such changes in their records and for carrying out all further requisite proceedings.

XIV.—In Native States all land will be obtained through the Political Agent, and the distinction of temporary and permanent need not be observed; but this will not make it the less incumbent on the officials concerned to see that all land not permanently required for the purposes of the railway is restored when no longer wanted, and to keep as complete records of the land retained for railway purposes in Native States as in British Territory. Such plans and schedules as the Political Agent may [illegible] be supplied by the Railway Engineers.

The centre line of a single track narrow gauge railway having been laid out, the width of land to be taken up when the formation is in bank, with slopes of 2 to 1, will be 25 feet *plus* twice the height of the bank on one side, and 35 feet *plus* twice the height of the bank on the other side of the centre line; but in no case will a less width than 27 feet on one side and 37 feet on the other side be taken up. Similarly, in cutting, the minimum width to be taken up on each side of the centre line will be 31 feet and 41 feet respectively.

VI.—Land to be taken up temporarily will be principally for side-cuttings and spoil-banks, and will generally adjoin the land required permanently.

Embankments under three feet in height will have side-cutting on one side of the railway only. Slopes of side-cutting will be generally 2 to 1 all round, but care must be taken to provide for exceptional cases when a flatter slope may be needed. Similarly, the contents of cuttings under three feet high will be led to spoil on one side only.

Land for side-cuttings will be taken on the calculation that they will not exceed ten feet in depth. They will be formed into well-defined tanks. In every 300 feet along the railway, 60 feet, with a slope of 2 to 1, will remain untouched, so as to prevent the tanks becoming continuous. The tanks will thus be 240 feet long, and the 60 feet spaces will be used for storage of ballast or other purposes, provided they remain uncut. A sufficient water-course will be provided at right angles to the centre line of railway for each culvert or bridge, and on either side of this water-course land will be left clear of the side-cuttings sufficient to prevent the water from the river running into the said cuttings. The precaution of leaving land uncut in this manner is necessary to prevent the formation of a dangerous stream parallel to the railway.

VII.—In the neighbourhood of towns or other places, where land is above the ordinary value, the width of land to be taken for slopes, fence, &c., must be specially considered to secure economy.

VIII.—All land will be applied for in continuous portions, when practicable, mile by mile, or village by village on each sheet; the plans will be drawn to the scale of 300* feet = 1 inch: the centre line of railway will be shown divided into chains, each 100 feet in length, and all dimensions will be figured in feet. The name of each zillah, pergunnah, and mouzah will be shown on each sheet. On curves the tangential point on the centre line will be marked and the radius of curvature given. The areas in acres, roods, and poles will be recorded in accordance with the fiscal divisions in a schedule (form annexed) showing in detail the class to which the land belongs, and the purpose to which it is to be devoted. Land required permanently will be coloured pink; temporary land will be coloured yellow.

IX.—Detached portions of land should be referred to some fixed point on one of the main sheets, with distances and compass or other bearings, or such reference to the published maps of the neighbourhood as will ensure a ready identification of the land: and corresponding entry should be made on the main sheet to draw attention to the detached plot.

X.—As a general rule, three complete sets of land plans and schedules will suffice for records, viz.—

One for the Engineer in charge of the railway.
One for the local Government or Administration.
One for the Revenue authorities; but should more be required, they will be supplied by the Railway Engineers.

XI.—The general correctness of the plans and schedules submitted by the Railway Engineer in charge being attested by the Consulting Engineer or other controlling officer of the Government, the application will be forwarded to the Revenue authorities, and will be dealt with by them under the orders of the local Government.

* Plans already proposed on the scale of 150 feet = 1 inch will be received, but the smaller scale should be adopted in future: or, in anticipation of the general adoption of decimal scales in the State Railway Department, a scale of $\frac{1}{4000}$ may be used.

XII.—The land plans and schedules will be rectified from time to time as changes occur, and it will be necessary for local Governments to see that a correct register of all railway lands is maintained.

XIII.—When land is no longer required for the railway, it will be re-transferred to the Revenue authorities and disposed of by them. It will be the duty of the Consulting Engineer or other controlling officer of Government, in conjunction with the Engineer in charge of the railway and the Revenue authorities, to periodically adjust the boundaries, the controlling officer being held specially responsible for any excess of land held for railway purposes. All contemplated changes in the land occupied by a railway should be reported to the Consulting Engineer or other controlling officer, who will notify the same to the local Government, and it will be for the latter to see that the necessary steps are taken by the Revenue authorities for entering such changes in their records, and for carrying out all further requisite proceedings.

XIV.—In Native States all land will be obtained through the Political Agent, and the distinction of temporary and permanent need not be observed; but this will not make it the less incumbent on the officials concerned to see that all land not permanently required for the purposes of the railway is restored when no longer wanted, and to keep as complete records of the land retained for railway purposes in Native States as in British territory. Such plans and schedules as the Political Agent may require will be supplied by the Railway Engineers.

XV.—The narrow gauge having been made one metre, and the introduction (as soon as the means are available) into the State Railway Department of the metrical system having been decided upon, the dimensions given in this circular will hereafter be converted to the new standard, with such light modifications as may be found convenient.

STATE RAILWAY.

PLAN No. _____

DISTRICT _____

Schedule of land taken for the use of the Railway in Zillah _____

Pergunnah _____

Mouzah _____

NUMBER OF PLAN.	Purpose for which required.	CLASS A. *Coloured Pink.*			CLASS B. *Coloured Yellow.*		
		Occupation, permanent.			Occupation, temporary.		
		Land for the regular works of the Railway, including land for high roads and rivers, &c., &c.			Land for excavations, spoil, and for contingencies of construction, for dwelling-houses, &c., &c.		
		Acres.	R.	P.	Acres.	R.	P.
	Total						

Superintending Engineer. *Deputy Consulting Engineer to Government.*

APPENDIX Q.

(See Section I, Clause 40A).

Register of refund of Deposits under Act X of 1870 (*Rule XI of the Government Rules under Section* 59).

Name of project.	Amount held in deposit and due under the award to each person in each case.	Name and place of residence of claimant.	Date of claim.	Purport and date of Collector's order.	Amount refunded.	Date of refund.	Remarks.

APPENDIX Q.

[SEE SECTION I, CLAUSE 40A.]

Amount of compensation due to *for land taken up for public purposes, under Act V of* 1870.

DR. CR.

REPAYMENT.							RECEIPTS.						
Number of voucher in Deposit Repayment Register.	Date.	Particulars.	Government securities.	Cash.	Initial of Collector.	Remarks.	Number in Deposit Receipt Register.	Date.	Particulars.	Government securities.	Cash.	Initial of Collector.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	1877.			Rs. A. P.				1877.			Rs. A. P.		
125	June 3rd ...	Remitted to Bank for investment, *vide* Bank's account furnished on 12th June 1877.	.....	97 8 0			1	April 1st ...	*Vide* page 1 of this Register. Government paper purchased as per details on the debit side.	100	135 11 3		
							250	September 1st	59th half-year interest	.....	2 0 0		
	1878.							1878.					
	July 1st ...	Paper sold out, as per Bank's account dated 30th June 1878.	100	.....			560	March 1st ...	60th ditto ditto ...	.....	2 0 0		
							157	July 1st ...	Recredited to Deposit, as per details on the debit side.	.....	96 12 0		
180	July 16th ...	Paid to and account closed.	.....	138 15 3									
				236 7 3							236 7 3		

CHAPTER V.

Land Registration under Act VII (B.C.) of 1876.

Section I.—General.

The object of this Act (VII, B.C., of 1876) is not to make perquisition into titles, either in revenue-paying or revenue-free properties, but to identify all individuals on whom the legislature has imposed any duties and obligations in virtue of their being in possession of land as proprietors. Eventually the registers should account for every acre of land in the district, but this result must be gradually worked up to.

2. Under this law therefore is required, primarily, the registration of all lands which fall under either of two classes, viz.—

(1) "Estates," that is, lands separately assessed with revenue to Government;

(2) "Revenue-free properties," that is, any lands included under one heading in any part of the general register of lands not subject to payment of revenue.

3. Every person in possession as owner or manager of lands in these two classes, or of any share in such lands, is compelled, within a certain period and under heavy penalties, to register full particulars of the property in his possession. Registration is optional with those who, though not in possession as owners, have still a lien on the proprietary right as mortgagees.

4. It must follow that, on the first introduction of the new law, a large number of owners and managers, who have been in possession unregistered for many years, will apply for registration. When this first and immediate result, however, has been fully worked out, all transfers of possession in revenue-paying and registered revenue-free lands, whether consequent on purchase, inheritance, gift or otherwise, or on change of management, must be registered under penalty within six months of the change in possession.

5. Before proceeding to the consideration of the detailed procedure necessary under the law, attention is called to two general points: one, that under section 43 of the Act the Lieutenant-Governor may, in any district, exempt from compulsory registration proprietors and managers of "estates" paying less than Rs. 20 annual revenue, or of revenue-free property consisting of less than 50 acres; and, again, that revenue-free lands not falling under the definition of "revenue-free property" in rule 1 of this section may, by order of the Board of Revenue, be formed into a separate "revenue-free property," and be accordingly brought on the general register; whilst revenue-free lands already improperly entered on such registers may be removed by the Board (section 36 of the Act).

6. Special attention is also here called to the important changes in the system of registration introduced by the new law. The address and the extent of interest of each person whose name is registered must invariably be ascertained and recorded before registration is completed. Again, the relation between the "local division" (which is connected with the geographical limits of a district) and the "mouzah" or unit of the revenue-roll has to be fully and precisely shewn in the registers. The thana has been chosen by the Board to be the local division to be followed under the Act, for the reason that the geographical limits of a district by rule contain so many complete thanas, each thana by rule containing so many complete mouzahs or villages.

Section II.—Relating specially to "Estates" or Revenue-paying Lands.

1. The general register of "estates" in each district is divided into two parts, the distinction between these parts depending on a comparison of the geographical limits of the district with the revenue-roll.

2. Part I of this register includes all estates wholly or for the greater part within the geographical limits and borne on the revenue-roll of the district.

3. Part II includes estates partly within these geographical limits, but borne on the revenue-roll of another district. In other words, Part II provides for the registration of estates which are geographically situated in two districts, and which, under the rule laid down in Act VI of 1853, are shewn on the revenue-roll of the district in which the largest portion of the estate is situated.

4. The forms of this register, Parts I and II, are given in the appendix as A, Parts I and II.

5. The cases in which registration is compulsory are pointed out in rule 1 of section IV of this chapter. A mortgagee of any proprietary right in an "estate" does not come under the provision of the law explained in that rule, but he may, if he so wishes, apply for registration of his temporary lien. In such a case it is immaterial whether the mortgagee be in possession or not. Under section 44 of the Act the procedure indicated in section IV of this chapter should be followed, as far as possible, in registration of a mortgagee's name and interest.

6. The definition of an "estate" given in section 3 of the Act includes "any land being the property of Government of which the Board shall have directed the separate entry on the general register" of estates. It will be seen, however, that lands occupied by Government for public purposes, on account of which no land revenue is demanded, and waste and other lands not assessed to land revenue, are to be entered in Parts II and III of the register of revenue-free properties. In the register of *estates* must be separately shewn all Government *khas mehals* and *ryotwari* tracts for which a separate account is opened in the towjih.

Section III.—Relating specially to Revenue-free Property.

1. The general register of revenue-free property is divided into three parts, lands belonging to private owners and exempt from revenue in perpetuity being distinguished from lands which are merely not yet assessed, and a separate register being also maintained for lands occupied for public purposes by Government or public bodies on account of which no land revenue is demanded.

2. Part I thus provides for entries of all lakhiraj grants declared valid by competent authority, as also of lands acquired from Government with a revenue-free title, either on redemption or in any other manner.

3. Part II is solely for lands occupied by Government or public bodies for public purposes revenue free, and Part III includes all other lands (such as unassessed waste) from which no revenue is realized, though under certain circumstances they may at a future date become liable to payment of revenue.

4. The forms of this register, Parts I, II, and III, are given in the appendix as B, Parts I, II, and III.

5. If at any time, for special reasons, it may appear undesirable or impracticable to maintain the registers of revenue-free property above described in any district, the Board of Revenue is empowered to provide other means and rules for the registration of such property in any such district in the manner laid down in section 13 of the Act.

Section IV.—Procedure for Registration.

1. When the new law has been fully introduced, the obligation of initiating registration of estates and revenue-free properties will rest on the person in possession. Every proprietor is bound within six months from the date of his succession, and every joint proprietor in charge or person appointed as manager is bound within six months of his assumption of such charge, to apply for registration either personally or by agent. The form of application is given in the appendix as E. Separate applications must be made by every person having a separate interest or share as proprietor or manager. Joint applications should only be received where the proprietors hold the estates together, without specification of shares, or in the case contemplated by section 46.

2. On receiving an application for registration, the Collector should first satisfy himself that every heading has been properly and completely filled up, and that the application has been subscribed and verified by the applicant or his agent under a declaration that the particulars contained therein are true to the best of his knowledge and belief. When this has not been done, the application should be returned for revision, and no application should be finally received until it has been completed.

3. If the application clearly sets forth that the applicant has, either in part or whole, succeeded to the estate or the revenue-free property, or assumed charge thereof, and that he has duly acquired possession in consequence, the Collector should then issue a notice calling on all persons who object to the registration of the applicant's name, or to the character and extent of interest claimed by him, to give in a written statement of their objections, and to appear on a prescribed date. The form of notice is given in the appendix as F.

4. The officer charged with the publication of the notice should invariably report to what extent section 49 of the law has been obeyed, and on receiving such report the Collector should at once satisfy himself that no irregularity or omission has occurred such as would cause material injury to any person concerned (section 51 of the Act).

5. Should the applicant claim to be registered by virtue of a transfer from any living person, a copy of the notice referred to in rule 3 of this section should be served on the alleged transferor in the manner indicated in section 50 of the Act.

6. Each application should be taken up for further orders, if possible, on the day fixed in the notice. If the Collector or the Assistant, Deputy or Sub-Collector to whom the Collector may have delegated the performance of duties under the law is unavoidably prevented from hearing the case on that date, he should fix the next earliest possible date for the hearing, and the responsibility for the delay consequent on the non-observance of this procedure will rest entirely on him.

7. When the applicant claims to be proprietor by succession or transfer, the Collector has to satisfy himself on two points—

(1) that the succession or transfer has taken place;
(2) that the applicant is in possession accordingly.

8. When the applicant claims to have assumed charge as joint proprietor on behalf of his co-sharers or as manager, the Collector need satisfy himself only on the one point of the applicant's being in possession, and he should then order the registration of the applicant's name. The form of decree to be used in all ordinary cases is given in the appendix as G; but where a more detailed decision may be, owing to the intricate nature of a case, required, another form can be adopted, the general principle of form G being observed, and the decision itself being written by the deciding officer.

9. If in either of the cases referred to in rules 7 and 8 of this section, the Collector is not satisfied on the points raised, and considers that the objections made to the applicant's claim call for further inquiry, he must then adopt one of two courses—*First*, if the claim to right to possession can with manifest advantage be settled by summary inquiry, the Collector should proceed to make such inquiry, calling for such witnesses and documents as he desires to have before him, and should then deliver possession to the

person appearing to have such right, and complete the registration accordingly. This course should, in preference, be adopted by the Collector whenever possible. *Secondly*, if the claim to right to possession is of so intricate a kind that a civil court can more properly decide it, he should refer the case to the principal civil court of the district.

10. Similarly, if objection is made to the applicant's claim in respect to a part only of the interest claimed by him, the applicant's name should be registered for the unopposed extent of his claim on satisfactory proof of possession, and reference should be made to the civil court for the determination of the dispute as to the remaining part of the interest claimed in the case, and in regard to which applicant's right to registration is not proved to the satisfaction of the Collector.

11. In making a reference to the civil court as above described, the Collector should be careful to observe fully the provisions of section 58 of the Act.

12. On receiving from the civil court a certificate of the order passed on any reference, the Collector should complete the registration accordingly.

13. Every Collector, when exercising the powers given to him by section 53 of the Act, is particularly desired to make careful arrangements for the attendance of parties and witnesses. In every case an appropriate date should be fixed when they can conveniently attend, and on that date the Collector should without fail dispose of the case. The Government desires Collectors to bear always in mind that great importance is attached to the adoption by them of proper precautions in this respect.

14. Under section 29 of the Act, the Collector is directed to strike out of a general register of estates or revenue-free properties the name of any person previously recorded as proprietor or manager in cases where he is satisfied, after such further inquiry as may seem necessary, that such person is no longer in possession of any interest in such estate or property. If required, the Collector should give a certificate of his order to the person whose name is struck out.

15. When, under an order for registration, any change is made in the names or record of interests of persons who have been registered, the Collector is required by section 77 of the Act to post notices of such changes at his own office and at other places pointed out in the section quoted: provided that such notices should not be issued until the order for registration has been confirmed on appeal, or until the period of appeal from such order has expired without presentation of an appeal.

Section V.—Preparation and Maintenance of Registers of Estates and Revenue-free Properties.

1. The Board of Revenue is empowered, under section 22 of the Act, to order the preparation of new registers whenever it

may think fit, and the first step by a Collector towards carrying out such orders must always be to extract from the existing registers all the available information there contained and enter it in the new registers. Before any entry, however, is thus made, the details should be carefully compared with the record (in the intermediate register noticed further on) of every change that has in any respect been made since the existing register was prepared, and all necessary corrections should be accordingly made.

2. In the general register A of estates, and in Part I of the general register B of revenue-free property, such changes will ordinarily occur in respect of the names and addresses of the owners and the character and extent of their interests, but any alteration in the boundaries of local divisions or thanas should be also carefully noted in the new register.

3. In preparing the register the arrangement of the English alphabet is to be followed, initial long á being taken as equivalent to 'Aa.' In converting vernacular letters into English the following tables are to be used :—

Bengali.						Urdu.					
ক	k	থ	th	হ	h	f	ف	r	ر	a,á,i,u,	ا آ إ
খ	kh	দ	d	ক্ষ	khy	q	ق	z	ز	b	ب
গ	g	ধ	dh	অ	a	k	ک	y	ژ	p	پ
ঘ	gh	ন	n	আ	á	g	گ	zh	ژ	t	ت
ঙ	n	প	p	ই	i	l	ل	s	س	t	ة
চ	ch	ফ	ph	ঈ	í	m	م	sh	ش	s	ث
ছ	chh	ব	b	উ	u	n	ن	s	ص	j	ج
জ	j	ভ	bh	ঊ	ú	w, o, ú, au	و	z	ض	ch	چ
ঝ	jh	ম	m	ঋ	ri	h	ه	t	ط	h	ح
ঞ	n	য	j, y	ৠ	rí	y, ai, e	ي	z	ظ	kh	خ
ট	t	র	r	এ	e			a, á, i, u	ع	d	د
ঠ	th	ল	l	ঐ	ai			gh	غ	d	ڈ
ড	d	ব	v	ও	o						
ঢ	dh	শ	s	ঔ	au						
ণ	n	ষ	sh	ং	ng						
ত	t	স	s	ঁ	n						

4. The name of the estate or village should invariably be the leading word, and not such territorial distinctions as "Chak,"

"Taraf," "Kismat," "Arazí," and the like, which should follow, not precede, the name. The names, whether in English or the vernacular, should be written in full.

5. In regard to the transliteration of vernacular names of estate and persons into English, care should be taken invariably to observe the rules laid down in the resolution of the Government of Bengal dated the 13th April 1872.

6. The form of registers A and B contains headings in English and in the vernacular of the district. Entries should be written ordinarily in the language and character used in the district. If, however, the Commissioner should be at any time of opinion, from a generally extended use of English throughout any district, that it is advisable to adopt that language for the registers, he should at once report the matter for the orders of the Board of Revenue.

7. Careful attention is necessary to the latter part of the 5th section of the Act, in accordance with which the entries in each part of the general registers A and B should be numbered in one consecutive series for the whole district. Different serial numbers should be given only to different estates and properties and not to each share of an estate, for instance, for which a separate account has been opened. Thus in an estate numbered 152, if there be a separate account opened by a four-anna share, this would be shewn as 152-1, not as 153.

8. Each entry should have assigned to it in the register a space sufficient to allow of the writing in of corrections and the insertion of notes of alterations from time to time as occasion may require.

9. The following points should be carefully noted in filling up general registers A and B :—

(1)—In each part of these registers there is a column for "specification by mouzahs and local division." All entries in this column should agree exactly with the particulars shewn in the mouzahwar register C, and any corrections made in the latter should be always noted in the proper part of the general registers.

(2)—Whenever a district has been surveyed, the survey registers should be followed in filling up the column assigned in each part of registers A and B for entry of *area;* and whenever lands are taken up from any estate for public purposes, or are specially registered or otherwise permanently alienated from the estate, this area column should be invariably corrected.

(3)—The area of an estate is to be entered in the registers only "if ascertained by survey or other authentic measurement." This information should be obtained from the records wherever possible, but in cases where

it is shewn in the application and the area there stated differs from the particulars given in the records, an inquiry may be summarily made. The authentic measured area should, however, alone be shewn in the registers.

(4)—In filling up column 6 of register A, Part I, the above rule will be observed. But if the survey records are incomplete, and there has been no settlement "or other authentic measurement," the column should be left blank. On no account whatever should the zemindars be called on for the information.

(5)—Section 38 of Act VII (B.C.) of 1876 requires registration only in cases where the name and the character and the extent of the proprietors' interest have not already been registered. In cases where a single name stands correctly in the old register for a whole estate, or where, as is sometimes the case, the specification of shares amongst a number of persons is shewn therein, the fuller information necessary to fill up the columns of the new register should invariably be obtained by the enforcement of the provisions of section 30 of the Act.

(6)—It is to be understood that no fees will be payable by any person complying with a call made under section 30.

(7)—Nothing is to be entered in any part of Register B unless it is *already* recognized and registered as a revenue-free property in some way or other, or until they have gone through the procedure of section 35 of the Act.

(8)—At the outset in Part I will only be entered (1) lands already recognized as lakhiraj by competent authority and entered in Register C, and (2) lands in which Government has granted a perpetual proprietary title revenue-free, and which are entered as having such title in Registers 21 (46), 22 (46A), or 36 (60).

(9)—It will not ordinarily be necessary for the purposes of this Act to inquire whether all the properties now found in Register C were correctly so entered. Where there is a manifest error, such as where land resumed and settled is still shewn in Register C, the facts must be reported for the Board's orders; and if it is found hereafter that any properties have been erroneously entered in Register B, the Board can remove them under section 36.

(10)—In Part II should be entered all lands registered in Register 6 (26) or other similar register as occupied by Government or by any public body for public purposes

free of revenue demand. It will not include lands rented by Government from private owners, or held by Government rent-free with or without consent of owners, such tenures not being held on a proprietary title. Railway B class lands will be shewn here, with a note that they are occupied temporarily.

(11)—In Part III will only be entered waste or other similar lands not assessed to revenue, such as are shewn already in Registers 17 (41) and 18 (42).

(12)—The procedure of section 35 must be gone through before any hitherto unregistered addition can be made to *any part* of the new Register B.

(13)—If a Collector thinks that—

(1) any plot of lakhiraj not now in Register C, or any lands of which Government has given a revenue-free perpetual proprietary title not already entered in Registers 21 (46), 22 (46A), or 36 (60), should be entered in Part I; or

(2) that any lands occupied for public purposes, not now shewn in Register 6 (26), should be entered in Part II; or

(3) that any waste or other unassessed lands (such as island churs in course of formation) not now entered in Register 17 (41) or 18 (42) should be entered in Part III—

he must proceed under section 35, and if the entry is to be in Part I of Register B, he must get the Board's orders Where the property which it is proposed to register is in the possession of Government, the Collector himself will take the necessary steps ordinarily required from the proprietor or manager, and will procure all needful information to complete the entries.

(14)—If the Collector finds any lands held without payment of rent which are still not recognized lakhiraj, and if he is of opinion that they should not be registered as separate revenue-free properties, he should proceed under section 33 or section 34, according as he finds that the said lands are included locally within the limits of one or more estates (section 33) or lie entirely outside the local limits of all existing estates (section 34).

(15)—Lands which have been separately marked off by the survey, as IZAD, but which have not been assessed to revenue, are not to be entered in any part of Register B. as revenue-free properties: such lands, when surveyed in a separate *halqua*, must be considered to

be outside the local boundaries of all recognized estates, and must be treated under section 34.

(16)—The numerous petty lakhiraj holdings not registered in existing Register C should generally be treated under section 33. None of them can be entered in Register B, Part I, without the orders of the Board. They cannot be entered in any other part of Register B.

10. When the preparation of registers of estates and revenue-free properties has been completed, no additional entry of a new estate or revenue-free property can be made in consonance with the alphabetical arrangement above prescribed, and such entry can be inserted only after the last entry already numbered in the register. The Act therefore directs (section 23) that a note shall be made at the place in the register where, by regular alphabetical arrangement, the entry would have properly been inserted, and this note should be always written *in red ink* in the last column of the register, which has been provided for references to entries in the intermediate register. All such additional entries should be made strictly according to the date on which the order for their registration was passed. This rule applies to all lands, whether revenue-paying or revenue-free.

11. In regard to revenue-paying lands specially, any alteration in the amount of Government revenue payable, any partition of an estate, the removal of an estate from the register, and the redemption of his mortgage when the mortgagee's name has been registered, should be noted in the column of the general register of which the heading relates to such change, mention being also made of the authority under which the change has been made.

12. Similarly, in regard to revenue-free lands, the assessment of any such property to revenue, the partition of any such property, or its removal from the register, should be noted in the proper columns of the register, mention being made of the authority ordering the change.

13. If the Collector should, under any other circumstances, consider a change to be necessary in his registers, he must give notice to the *recorded* proprietors or managers of the lands concerned, and duly consider any objections preferred before him before he finally orders the change to be made.

14. Section 30 of the Act directs that on any transfer of an estate from the revenue-roll of one district to that of another, the transferring Collector shall send to the Collector of the other district a copy of all entries in any of the registers relating to the transferred estate, and that a similar procedure shall be followed on every new entry or alteration of an entry existing in a register which affects another district. The Collector of the

"other district" affected by the change must copy into his own registers the entries of which particulars are thus sent to him. The attention of every Collector is also here drawn to the provisions of clause (*c*) of the same section of the Act, in regard to the establishment of new villages.

15. With a view to facilitate the preparation of register A, Part II, all Collectors should send information to the Collectors of districts concerned of revenue-paying lands situated in their districts, but appertaining to estates borne on the revenue-roll of other districts, and, *vice versâ*, the Collectors on whose towjih the estate stands should send all the information they can to the Collectors within whose districts outlying lands of the estate are situated.

16. Under clause (*d*) of the same section, if the Collector at any time requires information for the preparation or correction of entries in the general registers of estates and revenue-free properties and in the mouzahwar registers, prescribed further on, he may call on every proprietor or manager of such land to furnish the required information, by service of notice after the manner laid down in section 50 of the Act.

17. The law also prescribes that whenever the Collector considers that lands not included in any registered estate or revenue-free property should be so included for the purposes of the Act, he shall issue a general notice to that effect under the procedure of section 49, and a special notice on the person in possession under the procedure of section 50, calling on any objectors to come forward within a fixed time, ordinarily a month, at the expiration of which orders shall be passed by the Collector in the matter.

18. To complete this portion of the registration rules the 32nd section of the law is here added—"Whenever any civil court makes a decree confirming any transfer of proprietary possession which has already been made in any estate or revenue-free property, or gives effect to any decree transferring any such possession, such court may order the transfer to be registered in the registers of the Collector, and the Collector shall register such transfer accordingly."

Section VI.—The Mouzahwar Register by Local Divisions.

1. As stated in section 1 of this chapter, the Board of Revenue has decided, under section 15 of the Act, that the thana shall be the local division of every district according to which this register shall be arranged. The mouzahs in each thana will therefore be arranged separately in alphabetical order, with a separate series of numbers for each thana.

2. The form of mouzahwar register is given in the appendix as C.

3. Wherever a survey has been made of the district, the areas to be entered in this register should, as far as possible, be taken from the survey records. Where no survey has taken place, any recent settlement proceedings should be always consulted. All possible care should be taken to fill in the details of area accurately. The columns of gross rental must necessarily be left blank for many entries, but it should be filled up wherever the Collector, either through records of his management of an estate or through road cess, settlement or other proceedings, can ascertain the proper details.

4. As already laid down in the case of the general registers of estates and revenue-free properties, where the preparation of mouzahwar registers has been completed and additions are found to be necessary, such entries must be made at the end of the register, a *red ink* note being written in at the place in such register where, by regular alphabetical arrangement, the entry would have properly been inserted, the entry itself being made according to the date on which the order for its registration was passed.

Section VII.—Intermediate Register.

1. The purposes for which this register has been prescribed are detailed in section 16 of the Act. The form of the register will be found in the appendix as D, and is divided into two parts—one applicable to revenue-paying lands, the other to revenue-free lands.

2. In rules 11 and 12, section 5 of this chapter, reference has been made to the alterations to be noted in registers A and B. The intermediate register is intended for the record of changes which cannot be noted in these two general registers and this

4A "On a decree being passed in a mutation case, an order is to be sent at once to the record-keeper to make the necessary entry in the Register; he is thereupon to return the order with a note, giving the number and date of the entry, to the officer who passed the order. If the order be reversed on appeal, a fresh one is to be sent to the record-keeper to note the reversal in the Register. This fresh order is similarly to be returned by him to the officer who passed it endorsed with a note showing how he has obeyed it. The orders thus sent to the record-keeper are to be filed with the record." 13-2-88.

R. D'R.—Reg. No. 17798J—53—29-2-88.

6. The Commissioner, on his annual inspection of each Collectorate, should carefully examine intermediate registers; and whenever they may be found to have increased to a considerable size, he should recommend the preparation of new general registers for the approval of the Board.

"The transfers on the registry of which section 64 of the Land Registration Act, 1876, authorises the levy of fees must be understood to be restricted to transfers *inter vivos*. There is no law authorising the levy of fees on registry of the names of persons who succeed to the proprietary possession of estates by inheritance or under the operation of wills of persons deceased." 7-1-84.

[illegible] parties concerned. Section 50 provides that, for notices issued under sections 48 and 50, no fees or other costs shall be payable by the applicant for registration. The third paragraph of section 50 does not apply to sections other than 48 and 50: the other sections are governed by section 54. But, having regard to the nature of the enquiry, it has been ruled that no fees should be levied from parties served with notices under sections 30 (*d*), 35, 37 and 83: for all other notices, however, issued under the Act, such as those under sections 31 and 65, the regular fees for processes issued from a Collectorate are to be levied. Payment of the fees under section 64 should not be demanded until the registry has been made." 6-6-87.

4. Fees on applications for searching any of the registers or copying extracts from them should be levied under the general rules prescribed by the Board regarding other Collectorate records.

5. The Act prescribes the imposition of penalties in certain cases of omission to comply with its provisions. Under section 31, failure to give notice to the Collector in specified cases, or to furnish information on certain points detailed in the law, is punishable by fine not exceeding one hundred rupees, and by further daily fine until the law is obeyed not exceeding fifty rupees. The procedure to be followed in these cases is given in section 31, and should be most carefully observed.

6. Again, by section 65 of the Act, failure to apply for registration as enjoined in section 42 of the Act is punishable by fine to the extent specified in the preceding rule, except under circumstances which will be found described in section 67 of the Act.

7. In order that the Collector may be in a position to determine in what cases he should take steps to impose a penalty under

~~All fees under our usage in amount shd. however be remitted~~ All registration fee amounting to less than Rs 3 in each case

CIRCULAR ORDER, SLIP No. 17, DECEMBER 1879.

"They can only be levied for a first registration after a transfer of an interest." 1-12-79.

All such fees shall be credited to a special sub head under "Provincial Services Land Revenue" viz. fees under the Land Registration Act VII (B.C.) of 1876. Fees levied under the Act will be credited to "Miscellaneous fines & forfeitures of revenue courts & searching & copying fees under section 75 to "Provincial Services revenue record-room receipts. Charges incurred under Act will be merely on account of extra establishment & will be debited to "Land Revenue Collections & by errors & effects temporary

No fees should be levied from parties served with notices under Sections 30(d) 35, 37 & 83 of the Land Registration Act

section 65 of the Act, it should be pointed out to all Sub-Divisional Officers, Sub-Deputy Collectors, and Canoongoes, that it is their duty to report at once to the Collector the occurrence of any change in the proprietary condition of an estate or revenue-free property, and the notices prescribed by law should then be issued.

Section IX.—Miscellaneous.

1. Provision for the hearing of appeals from orders passed under the Act has been made in sections 85 to 87 thereof. Whenever it may appear to the Commissioner that an officer should be vested with special appellate powers under section 87, he should report the matter to the Board of Revenue.

2. Section 50 of the Act provides that, for notices issued under sections 48 and 50, no fees or other costs shall be payable by the applicant for registration. For all other notices issued under the Act, such as under sections 31, 35, and 37, the regular fees for processes issued from a Collectorate should be levied.

3. Lands held without payment of *rent* should be dealt with under section 33 of the Act.

4. Where the name of any estate or revenue-free property appears to the Collector to be so indefinite as to be a probable cause of confusion, he should cause a name to be given under section 83 of the Act. Where an estate is known by one name officially and by another locally, it should as a rule be entered under its official name, the other being shown as an *alias* in brackets.

5. All applications or petitions presented to District Officers under Act VII (B.C.) of 1876 fall under the Court Fees' Act VII of 1870, schedule II, heading 1(*b*), and should bear a stamp of eight annas.

6. The following forms for use in proceedings under the Act can be obtained from the Superintendent of Stationery:—

Register No. 24.
Notice under section 48.
Board's miscellaneous form No. 70.
Envelopes marked "To the."
Amended form of application in Bengalee.
Form of issuing istahar to witnesses.
Ditto ditto warrant ditto.
Notice under section 65.
Form of roobocaree for issuing notices.
" of issuing perwana on Nazir for realizing fees.
" of depositions of witnesses.
" of feristi (fly-sheet).
" of notice under section 77.
Order on the Nazir, &c., to serve notices.
Summons to witnesses under section 53.

APPENDIX.

A.—*General Register (Part I) of revenue-paying lands in estates borne on the revenue-roll of the district of*
[*sections* 6 *and* 7, *Act VII* (B.C.) *of* 1876].

1. Number. 2. Names of estates alphabetically arranged. 3. Number in revenue-roll. 4. Names and addresses of the proprietors, managers and mortgagees of the estate, with the character and extent of interest of each proprietor, manager or mortgagee. *Sub-heads.*—(*a*) Name and address. (*b*) Character and extent of interest. 5. Specification by mouzahs and local division. *Sub-heads.*—(*a*) Name of mouzah. (*b*) In what thana. (*c*) Number in mouzahwar register. 6. Area in acres, by survey or other authentic measurement, in each mouzah. *Sub-heads.*—(*a*) Cultivation. (*b*) Waste. (*c*) Total. 7. Government revenue of the estate. 8. Reference to entries made in the intermediate register.

General Register (Part II) of revenue-paying lands situated in the district of , but appertaining to estates borne on the revenue-roll of other districts [*section* 8, *Act VII* (B.C.) *of* 1876].

1. Number. 2. Names of estates arranged alphabetically. 3. Particulars of other districts. *Sub-heads.*—(*a*) Name of district on revenue-roll of which the estate is borne. (*b*) Number in general register, *Part I*, of the forenamed district. 4. Names and addresses of the proprietors, managers and mortgagees of the estate, with the character and extent of the interest of each proprietor, manager or mortgagee. *Sub-heads.*—(*a*) Name and address. (*b*) Character and extent of interest. 5. Specifications by mouzahs and local division. *Sub-heads.*—(*a*) Name of mouzah. (*b*) In what thana. (*c*) Number in mouzahwar register. 6. Area in acres, by survey or other authentic measurement, in each mouzah. *Sub-heads.*—(*a*) Cultivation. (*b*) Waste. (*c*) Total. 7. Government revenue of the estate. 8. Reference to entries made in the intermediate register.

B.—*General Register (Part I) of revenue-free lands, shewing lands held exempt from revenue in perpetuity in the district of*
[*sections* 9 *and* 10, *Act VII* (B.C.) *of* 1876].

1. Number. 2. Name of revenue-free property, with the character of the tenure, whether jaghir, altumgah, &c. 3. Particulars of original grants. *Sub-heads.*—(*a*) Date of grant. (*b*) Nominal area granted. (*c*) Name of grantor. (*d*) Name of original grantee. (*e*) Reference to any decree or order of competent authority declaring or recognizing the grant to be valid. 4. Names and addresses of the proprietors and managers, with character and extent of the interest of each proprietor or

manager. *Sub-heads.*—(*a*) Name and address. (*b*) Character and extent of interest. 5. Specification by mouzah and local division. *Sub-heads.*—(*a*) Name of mouzah. (*b*) In what district and thana, mouzahs in other districts being entered last. (*c*) Number in mouzahwar register. 6. Area in acres, by survey or other authentic measurement, in each mouzah. 7. Reference to entries in earlier registers relating to the property or any part thereof. 8. Reference to entries made in the intermediate register.

General Register (Part II) of revenue-free lands, shewing lands occupied for public purposes without payment of revenue in the district of [*section* 11, *Act VII* (B.C.) *of* 1876].

1. Number. 2. Area in acres of the land comprised in each entry. 3. Name of the department of Government or of public body by which the land is occupied. 4. The purpose for which the land is occupied. 5. Date and particulars of appropriation. 6. Specification by mouzah and local division. *Sub-heads.*—(*a*) Name of mouzah and area in acres in mouzah. (*b*) Name of thana. (*c*) Number in mouzahwar register. 7. Reference to entries made in the intermediate register.

General Register (Part III) of revenue-free lands, shewing unassessed, waste and other lands in the district of not included in Parts I and II [*section* 12, *Act VII* (B.C.) *of* 1876].

1. Name and number of the lot or other particulars identifying the entry. 2. Area in acres of the land comprised in each entry. 3. Specification by mouzah or local division. *Sub-heads.*—(*a*) Name of mouzah and area in acres in mouzah. (*b*) Name of thana. (*c*) Number in mouzahwar register. 4. Reference to entries made in the intermediate register.

C.—*Mouzahwar Register of thana in the district of* [*sections* 14 *and* 15, *Act VII* (B.C.) *of* 1867.]

1. Serial number. 2. Name of mouzah. 3. Total area in acres if ascertained by survey or other authentic measurement, and specification of authority for the entry of area. 4. Particulars of every estate or revenue-free property to which any of the lands of the mouzah appertain. *Sub-heads.*—(*a*) Name of estate or revenue-free property. (*b*) Number in general register. (*c*) Area in acres in each estate or revenue-free property, if authentically ascertained, and specification of authority. (*d*) Gross rental of land in each estate or revenue-free property, if such rental has been ascertained by the Collector or by other authentic means, and specification of authority for the entry. 5. Reference to entries made in the intermediate register.

D.—*Register of Intermediate Mutations (Part I) of lands shewn in General Register of revenue-paying lands in the Mouzahwar Register* [*sections* 17 *and* 18, *Act VII* (B.C.) *of* 1876].

1. Name of estate. 2. Number in general register of revenue-paying lands. 3. Name of thana in which situated, and number in mouzahwar register. 4. Number on revenue-roll and Government revenue. *Sub-heads.*—(*a*) Number. (*b*) Revenue. 5. Names of proprietors, managers, and mortgagees of the estate, with the character and extent of each proprietor, manager, and mortgagee. 6. Date and details of mutation allowed, and specification of the authority under which it is made. 7. Reference to previous entries made in the intermediate register.

Register of Intermediate Mutations (Part II) of lands shewn in the General Register of revenue-free lands, Parts I, II, and III, and of revenue-free lands in the Mouzahwar Register [*section* 19, *Act VII* (B.C.) *of* 1876].

1. Name of revenue-free property, with character of the tenure. 2. Number in general register of revenue-free lands. 3. Name of thana in which situated, and number in mouzahwar register. 4. Name of the proprietor and manager, with character and extent of the interest of each proprietor or manager. 5. Date and details of mutation allowed, and specification of the authority under which it is made. 6. Reference to previous entries made in the intermediate register.

E.—*Application for Registration and Mutation of Names.*

1. Name of applicant and residence. 2. If for revenue-paying lands, name of estate and number in register. 3. If for revenue-free lands, name of property and number in register. 4. Name of proprietor at present shewn in the register. 5. Character of applicant's interest, whether by purchase, inheritance, gift, or otherwise, and whether proprietor, joint-proprietor in charge, manager or mortgagee. 6. Extent of applicant's interest. 7. If applicant is joint-proprietor in charge, or manager, then name of persons on behalf of whom he is in such charge, or is manager. 8. Extent of such person's interest. 9. Names of mouzahs in which the estate or property is situated, and area lying in each such mouzah. 10. Date of applicant's coming into possession. 11. Any other particulars which applicant desires to mention.

F.—*Notice under section* 48 *of the Land Registration Act VII* (B.C.) *of* 1876.

Whereas resident at
has applied for the registration of his name as
[here should be entered character of

interest, whether proprietor, joint-proprietor in charge, manager, or mortgagee to the extent of

in the { estate of / revenue-free property of } numbered in the register of the Collectorate]:

Notice is hereby given that ALL PERSONS who object to the registration of the name of , or who dispute the character or extent of the interest claimed by the said , as above specified, must give in a written statement of their objections and appear before the Collector of at his office at on the day of , when inquiry will be made and the necessary orders will be passed.

G.—*Decree for registration under Act VII* (B.C.) *of* 1876 *in regard to estate (or revenue-free property) No. in General Register A (or B).* PART

1.—Name of applicant.

2.—Specification of interest.

3.—Grounds on which application is made.

4.—Name of objector, if any, and objections made by him.

5.—Decision, and reasons for it.

6.—Order of decree.

CHAPTER VI.

Land Revenue Roll and Accounts.

SECTION I.—REVENUE-ROLL.

THE revenue-roll of a district is a list of the estates from which the land revenue of the district is collected, shewing the revenue assessed upon each estate, divided into the instalments in which it is due. The number of an estate upon the roll is not always the same as its number in general register A, Part I, but in other respects general register A, Part I, and the roll, should be preserved in precise correspondence.

2. The revenue-roll is divided into two departments. The fixed department includes all estates the revenue of which is fixed permanently or for a term by definite engagements, either actual or constructive, with individual proprietors, malguzars, or farmers: the fluctuating department contains only those estates of which the rents are collected, without the intervention of any farmer, malguzar, or proprietor, direct from the tenants.

3. The fixed department of the revenue-roll is subdivided into the following five classes:—

1st.—Permanently settled estates assessed to a revenue of more than Rs. 100.

2nd.—Permanently settled estates assessed to a revenue of Rs. 100 or less.

3rd.—Estates settled for a term only, either with the proprietors, malguzars, or with farmers.

4th.—Estates under the Court of Wards.

5th.—Estates attached under orders from the Civil or Criminal Courts.

4. The malikana and thanadari rolls are divided and subdivided in exactly the same way.

SECTION II.—CHANGES IN THE ROLL.

1. The revenue-roll of a district is subject to alteration in the following various manners:—

1st.—By the removal of existing estates.

2nd.—By the addition of new estates.

3rd.—By transfer of estates to or from the rolls of other districts.

4th.—By the division or reunion of existing estates under the Estates' Partition Act VIII (B.C.) of 1876.

5th.—By the abatement of the revenue of estates during the currency of settlement.

6th.—By the incorporation with existing estates of assessed alluvial accessions.

7th.—By the alteration of the assessment upon estates upon settlement or resettlement.

8th.—By the cancelment of leases.

2. Every alteration made in the revenue-roll must be fully reported and explained once a quarter to the Commissioner and the Board of Revenue in the form prescribed by the Board (return No. X).

3. The revenue-roll of a district should be copied out afresh whenever it is found necessary. Whenever a roll is re-copied, a duplicate copy should be transmitted for deposit in the office of the Board of Revenue.

4. When Government estates or estates of private individuals are held khas, their gross or mofussil rental must be shewn in the revenue-roll instead of the towjih demand.

Section III.—Removal of Estates.

1. The Board of Revenue alone is competent to sanction the removal of an estate from the roll.

2. A list of all estates of which the removal is recommended, with full reasons for the recommendation in each case, is to be submitted once a quarter through the Commissioner to the Board (return No. IX). But no estate is to be removed until the Board's sanction is received.

3. Proprietors of permanently settled estates situated in the district of Chittagong, and assessed to a Government revenue not exceeding one rupee, and proprietors of permanently settled holdings in Calcutta, Panchannagram and Chinsurah, may redeem all future payments by one payment of twenty-five times the revenue of such estates or holdings. Under section 11, Act VIII (B.C.) of 1876 redemption under certain circumstances is now authorized in permanently settled estates in all districts.

4. The district officers concerned are to make this right of redemption widely known. It is very desirable to disembarrass the rolls of these petty estates.

5. Applications for permission to redeem are to be received on plain paper, and the removal from the roll of all estates redeemed is to be recommended for the Board's sanction (in return No. IX). Upon sanction being communicated, the Collector will grant the proprietors a deed specifying the number, name, and revenue of the estate redeemed, and the price at which it is redeemed, and quoting the authority sanctioning the redemption.

6. All redemptions are to be entered in a separate register (No. 36 [60]).

7. Whenever an estate, of which the lands are still existing, is removed from the roll, it should be simultaneously entered in general register B, Part I.

Section IV.—New Estates.

1. All new estates added to the roll by resumption, escheat, forfeiture, assessment of alluvion, are to be entered in a separate register (No. 39 [64]), the keeping up of which is a matter of great importance.

2. An extract from this register, shewing all entries made during the quarter upon the authority of the Commissioner or the Collector, is to be transmitted after the close of each quarter to the Board (return No. XI) simultaneously with the return of land revenue collections (No. X).

Section V.—Transfers.

1. Transfer of estates from the roll of one district to that of another can be effected with the sanction of the Board of Revenue. Such transfers are permitted only for the purpose of bringing the rolls into accordance with the geographical boundaries of the districts, the intention being that an estate should always be borne upon the roll of the district within the geographical limits of which it is wholly or in greater part situate.

2. If a transfer is necessary, upon this principle, to and from the rolls of districts situate in one division, it may be proposed at once by the Commissioner. If the districts are situate in more than one division, the proposal should be approved, in the first place, by both Commissioners.

3. Transfers are ordinarily sanctioned to take effect from the commencement of the following financial year only. But this rule is not absolute in the case of transfers sanctioned during the first quarter of the financial year. It is sometimes convenient to give these effect from the beginning of the current year.

4. Whenever a Government estate is transferred from the rent-roll of one district to another, the transferring officer must send with it a short tabular memorandum, giving merely the name of the estate, the number it bears in the Board's khas mehal register, and the number on his own rent-roll. The receiving officer, after having entered the estate on his own rent-roll, will add to the tabular memorandum the number under which he has so entered it, and will then forward the memorandum, bearing the signature of both Collectors, to the Board.

5. District officers should invariably intimate to proprietors, malguzars, or farmers, the transfer of estates for the revenue of

which they are under engagement from the towjih of one district to that of another. When such transfer is complete, intimation should be sent by the district officer from whose district the transfer is made, and a copy should be forwarded to the district officer receiving the transferred estate for information and guidance. Such notice should also be served on the proprietors or farmers when tendering revenue at the treasury of the district on the revenue-roll of which the estates were borne previous to the transfer.

Section VI.—Divisions and Reunions.

When an estate is divided, the largest subdivision should retain the original number of the estate, new numbers being given to the other shares; and when estates are reunited (a very rare occurrence), the whole estate should bear the number of the larger of the two reunited portions.

Section VII.—Abatements.

1. The abatement of the revenue of an estate during the currency of a settlement requires the sanction of the Board of Revenue. All such abatements are to be recommended quarterly in return No. IX.

2. The principle of the above rule applies also to estates on the fluctuating towjih. When in such estates losses of revenue occur in the course of the year, ~~through death or desertion of ryots~~, they should be treated as irrecoverable balances, and no alteration in the demand on the rent-roll should be made until the end of the year, when the Board's sanction should be obtained to any abatement of demand for the following year which may be necessary.

Section VIII.—Incorporation of Alluvium.

The sanction of the Board of Revenue is required to the incorporation, with the parent estate, under section 1, Act XXXI of 1858, of an alluvial accretion to an estate borne upon the roll, upon its becoming liable to assessment.

Section IX.—Cancelments.

1. A Collector is competent, under the provision for voidance of lease to be invariably included in every engagement under the rule contained in the chapter headed settlements, to cancel for default, without reference to higher authority, the lease of any estate of which the annual revenue does not exceed Rs. 500, his proceedings being subject to revision by the Commissioner.

2. The cancelment for default of the lease of any estate of which the annual revenue exceeds Rs. 500, and the cancelment of all leases whatever by consent of the lessee, require the sanction of the Commissioner.

Section X.—Separation of Shares and Deposits.

1. The separation of shares of an estate held in common, or consisting of specific portions of land, by the opening of a separate account under sections 10 and 11, Act XI of 1859, causes no alteration of the revenue-roll.

2. But the opening of such separate accounts, or the deposit of money or securities for the protection of an estate from sale under section 15 of the same Act, should be always noted on the roll against the estates to which the transaction refers.

3. In opening separate accounts the procedure prescribed by Part V of Act VII (B.C.) of 1876 should be carefully followed.

Section XI.—Revenue—where payable.

1. The revenue of an estate is as a general rule payable only at the treasury of the district upon the roll of which it is borne; but in the Chota Nagpore division the revenue of lands within the limits of a sub-division may be paid into the sub-divisional treasury.

2. If, however, owing to neglect of the rules prescribed in section V of this chapter, revenue is by mistake received in district A for an estate which has been transferred to district B, such revenue need not be remitted to B. It will suffice to intimate to the Collector of B that so much revenue for such and such an estate has been received in A by mistake, and that allowance should be made for this in the accounts of B.

3. Transfer receipts are, however, issued for payments of land revenue at any treasury under the Government of Bengal upon the following conditions:—

1st.—The application for the transfer receipt to state the name of the estate and the amount of the instalment for the payment of which it is required.

2nd.—In addition to the amount of revenue, a fee of two annas on each hundred rupees or fraction thereof to be charged up to Rs. 500, and one rupee upon any larger sum up to Rs. 1,000, and for every further fraction of Rs. 1,000.

Note.—The Railway Companies are exempted from this charge when they have to remit rents of C class lands.

3rd.—Only one such receipt is to be granted to one remitter for each instalment; the particulars of the properties on account of which the remittance is made must be carefully detailed on the reverse, and the form filled up thus:—

Received from A. B., on account of C. D., proprietor, the sum of Rs. on account of land revenue demands to be transferred to his credit under land revenue as per particulars on reverse, at the Treasury.

"4th. No such transfer receipt shall be granted for a sum of less than five rupees." 6-7-81.

4th.—When any revenue due in one district is paid in another district, the Collector receiving the payment should not credit the amount in his accounts as revenue, but should deal with it as if it had been paid in for the issue of a land revenue transfer receipt, and should issue a transfer receipt at once in favour of the Collector to whom the remittance has to be made, and forward it for realization and credit.

5th.—Covers containing transfer receipts on account of the payment of land revenue should only be forwarded at the public expense when the payment is made in a district other than that to which it belongs, for the convenience of Government; but where the payment is so made for the convenience of the payers, postage on the covers forwarding the transfer receipts must either be paid by them, or they should be required to forward them direct at their own cost.

Section XII.—Towjih Department.

1. The ministerial officer who has charge of the revenue-roll is entitled towjih navis. He is subordinate to the Accountant. The towjih department was revised in 1864.—(*See C. O. No.* 2 *of February* 1864.)

2. It is the duty of the Towjih Department carefully to preserve and maintain the integrity and correctness of the revenue-roll; to keep the accounts of each estate in the forms ~~(marked A and B)~~ appended to these rules; and to prepare a statement of the "demand, collections, and balances of each estate" on or after every latest day prescribed for the payment of revenue.

3. The forms of the zemindari account referred to in the preceding clause ~~are~~ to be headed with both the native months (beginning with Chaitra and ending with Falgoon) and the English months (beginning with March and ending with February), and the kists should be entered correctly according to the *dowl,* or according to the custom hitherto regulating them, under the calendar by which they are arranged, ~~the months of the other calendar being cancelled by a line run through them~~.

4. The demand will correspond month for month with the kistbundee. The collections will be shewn under the English months and dates as made. Any payments in March on account of the kist of that month which is not an arrear before 1st April will be entered in return No. X as an advance payment on account of other YEARS. Payments made in the 1st, 2nd, or 3rd quarter of the financial year on account of kists shewn according to those orders in the *demand* of the later quarters must be shewn in return No. X, opposite the quarter to which the demand appertains.

5. The form of zemindari account ~~marked (A)~~ will do for Chittagong with slight variations in the latest days of payment.

6. The above rules, however, do not apply to Orissa. The demand in Orissa is regulated entirely by the latest days of payment, or on a different principle to that followed elsewhere. Hence the demand for the entire year can only be divided into two parts, and must be entered in the zemindari accounts ~~in the manner shewn in the specimen form annexed and marked (B.)~~

7. The same principle should be followed in Orissa in calculating the demand in return No. X, which should be submitted quarterly. The demands should be entered against the quarters in which they are legally recoverable, *i.e.* one-half of the annual revenue legally realizable on the 28th April will be entered against heading "(*a*) 1st quarter," table II, and the other half on 8th November against heading "(*c*) 3rd quarter."

SECTION XIII.—ACCOUNTS.

1. The accounts of the land revenue are kept by the Board of Revenue.

2. To enable them to do this a return of the demand, collections, and balances (No. X) is to be submitted to them through the Commissioner quarterly, in the form which they may prescribe.

3. Only balances of revenue, failure to pay which makes the estate from which they are due liable to legal coercive process within the financial year, are to be included in the "demand" for the year in return No. X. This is to be done by excluding from the demand of the year all instalments which have not become legally an arrear of revenue (as defined in Act XI of 1859) within the year.

4. Where estates are settled with farmers, any kist not paid by the 1st of the following month becomes legally "an arrear of revenue" as defined in Act XI of 1859; and if not paid by the latest day of payment, the provisions of section 16 of Act VII (B.C.) of 1868 affect such an arrear. The estate comes, in fact, within reach of coercive process on the 29th March, though the Collector cannot actually file a certificate having the force of a decree until one month after the latest day of payment. But then neither is a permanently settled estate necessarily brought to actual sale within the year. It is enough that the failure to meet the demand has brought the estate within reach of coercive process. The demand against *farmers* should be returned in the same way as that against ordinary zemindars.

5. Under section 18, Act VII (B.C.) of 1868, if arrears of demands against ryots in Government estates of this class are unpaid for one month after service of notice, the Collector can file a certificate. There being no question of a latest day of payment

on la th[illegible]

here, the Collector can serve his notice the day after the kist is due if it is unpaid; and the notice is itself the first step in the coercive legal process. All kists up to and inclusive of that for February (or Falgoon) should therefore be taken to be within the demand of the year.

6. If any balances are entered in this return as irrecoverable, the reason must be so fully explained as to enable the Board or the Commissioner at once to order their remission.

7. Whenever the collection of revenue from an estate borne upon the towjih is held in abeyance pending a settlement of the estate, consequent upon its purchase by Government at a sale for arrears of revenue, the Collector, in the explanation given in his return No. X of the balances due from the estate, shall invariably report on what date the estate has been made over for resettlement, and within what period he expects the settlement to be completed. This information is to be repeated in each succeeding quarterly statement until the estate is settled.

8. The Board alone can sanction the remission of balances due from estates upon the fixed department of the revenue-roll.

9. The Commissioner can sanction the remission of irrecoverable balances due from estates upon the fluctuating department of the roll.

10. The Commissioner may sanction the suspension of the demand against a particular estate, for any special cause, for the current year, reporting his proceedings to the Board of Revenue.

11. Any suspension of demand beyond the current year, or affecting more than one estate, requires the sanction of the Board of Revenue.

12. All suspensions of demand must be reported to Government.

13. The duty of keeping the account of the forest and miscellaneous land revenue is also entrusted to the Board of Revenue. The items included under each of these heads are stated in the form of the quarterly return No. X.

APPENDIX A.

[See Section XII, Clause 2.]

Form of Zemindari Account (to be kept in the Accountant's Department).

No. 1, Pergunnah Koomarpratap. | Revenue, Rs. 4,800.

Instalments (if fixed by English calendar). (Leave blank where kists go by Native months.)

	Rs.	Latest day.		Rs.	Latest day.
March	1,000	.....	September ...	200	.....
April	200	.....	October ...	200	.....
May	100	.....	November ...	300	.....
First quarter's demand.	1,300	28th June.	Third quarter's demand.	700	12th January.
June	100	.....	December ...	500	12th January.
July	100	.....	January ...	1,000	.....
August	100	.....	February ...	1,000	.....
Second quarter's demand.	300	28th September.	Fourth quarter's demand.	2,500	28th March.

Instalments (if fixed by Native calendar). (Leave blank if kists go by English months.)

	Rs.	Latest day.		Rs.	Latest day.
Chaitra	1,000	.....	Assin	200	.....
Bysakh	200	.....	Kartik	200	.....
Jeyt	100	.....	Aghun	300	.....
First quarter's demand.	1,300	28th June.	Third quarter's demand.	700	12th January.
Assar	100	.....	Pous	500	.....
Srabun	100	.....	Magh	1,000	.....
Bhadro	100	.....	Falgoon	1,000	.....
Second quarter's demand.	300	28th September.	Fourth quarter's demand.	2,500	28th March.

Collections.

Date.	Amount.	Current.	Arrear.	Peons' fees.
	Rs.			
2nd April	1,400	.....	.....	.....
5th June	100	.....	.....	.....

Demand.

Months.	Current.	Amount of arrear.	Periods of arrear.
	Rs.		
For March (after 1st April).	1,000	.....	.....
April (after 1st May), and so on.	200	.....	.....
If the kists go by Native months, demand would be shewn thus—			
For Chaitra (after 1st Bysakh).	1,000	.....	.....
Bysakh (after 1st Jeyt), and so on.	200	.....	.....

DR. *No. 200, Pergunnah Koomarprotap, Kismut Andar Killa.* CR.

	Demand. Revenue.	Demand. Malikana or police revenue, as the case may be.	Total of each quarter.	Latest date of payment.	Date of receipt.	Number of challan.	Particulars of arrear and advance collections, or of remissions.	Amount collected on account of Revenue.	Amount collected on account of Malikana or police revenue, as the case may be.	Total of each quarter.
	Rs.	Rs.	Rs.					Rs.	Rs.	Rs.
To balance due for the year 1879-80	200	30	230		20th April ...		By balance of collections in advance	.....	.....	
„ instalments due for—										
March or Choitro ...	1,000				13th May ...	10	„ collections	600	.....	
April or Bysack ...	200				2nd June ...	21	„ ditto	200	.....	
May or Joisto ...	100				26th „ ...	30	„ arrear collections for 1879-80 ...	200	30	
			1,300	28th June ...		48	„ current collections	500	.....	1,530
June or Ashar ...	100				2nd July ...	13	„ current collections	50	.....	
July or Sravan ...	100				4th August ...	18	„ ditto	100	.....	
August or Bhadur ...	100				22nd September	59	„ ditto	150	.....	
			300	28th September						300
September or Assin ...	200				3rd October ...	55	„ current collections	150	.....	
October or Kartic ...	200				4th November	60	„ ditto	100	.....	
November or Aghran ...	300				10th January...	78	„ ditto	450	.....	
			700	12th January...						700
December or Pous ...	500				22nd January...	98	„ current collections	400	.....	
January or Maugh ...	1,000				3rd February	100	„ ditto	700	.....	
February or Falgoon ...	1,000				20th March ...	130	„ ditto	1,400	.....	
			2,500	28th March ...			„ collections in advance for March	300	.....	2,800
			5,030							
To balance realized in advance ...	.....	.....	300							
Total ...	.....	.....	5,330				Total ...	.....	.....	5,330

Memorandum of Demand.

Kists.	Current.						Arrear.						Periods of arrears.
	Revenue.			Malikana or police revenue, as the case may be.			Revenue.			Malikana or police revenue, as the case may be.			
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	

APPENDIX B.

Form of Zemindari Account for the Districts of the Orissa Division.

KISMUT SUNDERPORE.			REVENUE, RS. 1,600.		
Instalments (if fixed by English calendar). (Leave blank if kists go by Native months.)			Instalments (if fixed by Native calendar). (Leave blank if kists go by English months.)		
	Rs.	Latest day.		Rs.	Latest day.
October	200	.....	Assin	200	.....
November	100	.....	Kartik	100	.....
December	200	.....	Aghun	200	.....
January	300	.....	Pous	300	.....
Total 8-pani kist ...	800	28th April.	Total 8-pani kist ...	800	28th April.
February	300	.....	Magh	300	.....
March	200	.....	Falgoon	200	.....
April	100	.....	Chaitra	100	.....
May	100	.....	Bysakh	100	.....
June	100	.....	Jeyt	100	.....
July	.....	.....	Assar	.....	.....
August	.....	.....	Sraban	.....	.....
September	.....	.....	Bhadro	.....	.....
Total 16-pani kist ...	800	8th November.	Total 16-pani kist ...	800	8th November.

COLLECTIONS.					DEMAND.			
Date.	Amount.	Current.	Arrear.	Peon's fees.	Half-yearly.	Current.	Amount of arrear.	Periods of arrear.
	Rs.					Rs.		
2nd October	100	.....	.....	.....	28th April	800	.....	.....
4th November	200	.....	.....	.....	8th November	800	.....	.....

CHAPTER VII.

Miscellaneous.

SECTION I.—HOLIDAYS.

THE following are the holidays authorized to be kept in the Lower Provinces in Bengal, and those sanctioned specially for certain districts and divisions; on these days the Collector's treasury is closed. To close it on any other day is stringently forbidden.

English (7 days), common to all districts:—

New Year's day	1
Good Friday and the following day	2
Queen's Birthday	1
Christmas Day and two days before or after ...	3

Hindu (23 days) as follows—

NAME OF HOLIDAY.	NUMBER OF DAYS ON EACH OCCASION IN				
	The Lower Provinces generally.	Chittagong division.	Orissa division.	Hazaribagh.	Lohardugga.
Sri Panchami	2	2	1	1	1
Siva Ratri	.....	2	.....	1	1
Dole Jatra	1	2	3	2	2
Chait Sankrant	1	1	1	1	1
Dasa Hara	1	.....	.....	1	1
Rath	.....	.....	1	.....	1
Janmashtami	1	2	1	1	1
Mahalaya	1	1	1	1	1
Durga and Lakshmi Puja	12	12	12	12	12
Dewali or Kali Puja ...	2	1	2	1	1
Jagaddhatri	2	.....	.....	.....	.....
Ras Purnima	.....	.....	1	.....	.....
Kartik Purnamasi ...	.....	.....	.....	1	.....
Bhratri Dwitiya... ...	.....	.....	.....	1	1

N.B.—One additional day is also allowed for the last day of Muharram in the districts of the Orissa division only.

Muhammadan officers and employés attached to the magisterial courts and revenue offices may be allowed to absent themselves from office on the following days:—

	Days.
Muharram	5
Akhar-i-chahar shamba	1
Foteha-i-dwazooham	1
Shob-i-Borat	1
I'd-ul-fitr	2
I'd-uz-zoha	2
Total ...	12

Revenue officers should allow Brahmo officials to absent themselves from their duties on the 11th day of Magh in each year, when possible, and, as a rule, should not fix cases in which Brahmo suitors or witnesses are concerned, for hearing on that day, or, on the days immediately preceding or following it. 1-6-83.

2. If the office remains open for the public convenience on any of these days, a substitute, to be paid by the individual, may be appointed for any Native officer whose absence is inconvenient, but who yet wishes to be away.

Section II.—The Library.

1. The books in each office must be collected together in one place under the charge of the head clerk. If practicable, a separate room should be assigned to them.

2. A revised catalogue must be prepared from time to time, and missing books accounted for.

3. No book must be removed from the library without the permission of the head of the office.

4. A receipt must be invariably taken from an officer removing a book, to be returned to him, or cancelled, when the book is returned to the library.

5. Every officer, upon receiving charge of an office to which a library is attached, must satisfy himself as to the state of the library. Unless he then reports that the books are out of order, or that any volumes are missing, it will be assumed that he received the library in good order, and he will be thenceforward personally responsible for any defects.

6. The state of the library is to be mentioned in the annual report, it being specially stated whether the whole of the books are safe and in good condition or not.

7. The volumes of the Revenue, Civil and Criminal Reporter, supplied for the use of each revenue court and office, are to be entered in the library catalogue, and not carried away from the district upon the transfer of an officer, unless (in the case of a Deputy Collector) he is not to be replaced, and is going to take charge of a new office, and not in succession to another officer. The accumulated monthly issues of an incomplete volume are to be counted as one volume only.

Section III.—Public Buildings and Lands.

1. Plans of all Government lands and buildings in a district are to be deposited in the Collector's office, duplicate copies being lodged in the office of the Chief Engineer when the premises are in the charge of the Department of Public Works, otherwise in that of the Board of Revenue.

2. A register (No. 6 [26]) of all lands used for public purposes is to be kept up, ~~and a correctly revised statement, with column 10 carefully filled in, forwarded, on or before the 15th of May each year, to the Board of Revenue.~~

3. Public buildings in the Revenue Department, permanent or temporary (*i.e.*, whether constructed of masonry or not), of which the cost is estimated to be less than Rs. 1,000, are to be constructed under the Collector's orders, funds being provided in his budget under the head "Petty constructions and repairs of buildings."

4. Temporary buildings in the charge of district officers are to be examined periodically, to ascertain their condition and the probable necessity of repairs.

5. All buildings of which the cost is estimated to be Rs. 1,000 or more are constructed by the Public Works Department and borne on the books of that department, the expenditure being estimated for in the budget of that department. The repairs of all buildings borne upon the books of the Public Works Department will be executed by the Public Works Department, and the cost estimated in the budget of the Public Works Department.

6. If the Collector thinks it desirable that any *masonry* building, estimated to cost less than Rs. 1,000, should be constructed by the Public Works Department, he may report the matter for orders.

7. Petty repairs of buildings not on the books of the Public Works Department are to be executed by Collectors and charged in their contingent bills.

8. Thatched buildings may not be erected upon the premises surrounding any public building without a reference to the department in whose charge the building is.

9. When it is proposed to enlarge cutcherries or other buildings for the accommodation of offices or courts other than those by which they are occupied, or to erect buildings near to other public buildings, the senior officers of the department occupying the existing buildings should countersign the plans, in token that there is no objection on their part to the proposed arrangement.

10. Collectors should farm out any surplus road-side lands belonging to Government which may be made over to them for that purpose by the officers of the Public Works Department. The right of cutting earth from such lands for the repair of the road should be reserved to Government in the lease, a stipulation being also made on the part of Government to avoid injury to crops. The lands having been purchased by Government in the Public Works Department, the proceeds from them should be credited in the accounts to the Public Works revenues.

Section IV.

The following rules, made by the Lieutenant-Governor of Bengal, with the previous sanction of the Governor-General

SECTION IV.

The following rules, which have been made by the Lieutenant-Governor of Bengal, with the previous sanction of the Governor-General in Council, under section 10 of the Land Improvement Loans Act XIX of 1883, have come into force from the 1st December 1884 :—

1. Loans under these rules will be made from such sums as the local Government may from time to time allot to the Board of Revenue.

2. Commissioners will submit, by the 15th October of each year, an estimate of the requirements for loans under the Act for each of the districts of their divisions for the ensuing financial year; and when orders thereon are received from Government and an allotment is made, the Board will distribute as funds are available. It will be in the power of Commissioners to divide the sum so allotted among the districts of their divisions at their discretion, and to transfer assignments from one district to another, but expenditure in the division must be kept within the amount assigned.

3. In these rules "Collector" has the meaning defined for it by the Act.

4. Subject to the provisions of these rules, the Collector may sanction loans not exceeding Rs. 1,000 for purposes specified in the Act, provided the district allotment must not be exceeded without the sanction of the Commissioner of the division. Loans exceeding Rs. 1,000 require the sanction of the Commissioner, and exceeding Rs. 5,000 the sanction of the Board. In such

cases the Commissioner or the Board may call for such detailed plans and estimates, or for such professional opinion on the project, as may seem necessary.

5. Applications for loans may be presented to any revenue officer of or above the rank of a Canoongoe or Sub-Deputy Collector, for transmission to the Collector.

6. The application shall be made in writing as nearly as possible in the annexed Form A.

7. The Collector shall either make a local enquiry himself, or cause one to be made by a revenue officer not below the rank of a Canoongoe or Sub-Deputy Collector, for the purpose of ascertaining the particulars mentioned on the reverse of Form A.

8. (*a*) When the applicant's interest in the land to be improved is sufficient to cover the loan, no collateral security need be required. (*b*) When the sureties are a body of village residents who bind themselves jointly and severally as provided in section 9 of the Act, their personal surety shall be sufficient. (*c*) In all cases not covered by clause (*a*) or clause (*b*) of this rule, immoveable property shall be hyphothecated by the applicant as collateral security.

9. Repayment shall be by half-yearly instalments. The date of the first instalment shall not exceed two years from the date of the loan, and shall, in cases in which such a principle is applicable, be fixed with reference to the time when the improvement will begin to yield a return.

10. The date of the last instalment shall not ordinarily exceed ten years from the date of the loan, the amount of the instalments being fixed, in cases in which such a principle is applicable, with reference to the annual profit expected to accrue from the improvement. With the sanction of the Board of Revenue, the time for repayment may in special cases be extended to 20 years.

11. If the proposed improvements fall within the provisions of section 11, clause (2) of the Act, and the security offered is good and sufficient, the Collector may, on completion of the local enquiry, sanction the loan himself, if empowered to do so. Otherwise he shall forward the application with his report to his superior officer for disposal.

12. If the loan be sanctioned, the applicant shall be required to sign a certificate in the annexed Form B, and, when his interest in the land to be improved is not sufficient to cover the

in Council, under the Land Improvement Act XXVI of 1871, section 18, are published for general information, in supersession of the rules formerly issued :—

Advances under these rules may be made from such sums as the Governor-General in Council may from time to time allot to the local Government, or as may be otherwise at its disposal for the purpose of such advances.

2. Applications for advances under the Act shall be made in writing. They shall be presented to the Collector of the district, to the Assistant Collector in charge of the sub-division, or to the tehsildar in charge of the tehsil in which the land to be improved is situated. The personal attendance of the applicant is not necessary.

3. The application shall state—

(1) the name, caste, parentage, profession, and residence of the applicant;

(2) the amount of the advance applied for;

(3) the nature and description of the work for which the advance is required;

(4) the security offered for the repayment of the advance.

In the case of an application for an advance exceeding Rs. 1,000, the application shall further state—

(5) whether the applicant proposes to supplement the advance by any private capital, and if so, to what extent;

(6) the estimated total cost of the proposed work, and the probable period that will be occupied in its construction;

(7) the village and local revenue sub-division in which the land to be benefited is situated, the position, character, and area of such land, and should it consist, in part or wholly, of numbered and measured fields or plots, the numbers of the same;

(8) the applicant's rights or interests in the land to be benefited and in any other land offered as security for repayment of the advance, and whether there are any, and if so, what, incumbrances on such rights or interests;

(9) the advantages expected to result from the work;

(10) the manner and extent to which the proposed work will affect (favourably or injuriously) adjoining or other lands;

(11) the amount and number of the instalments by which the advance is to be repaid, principal and interest, and the dates on which these instalments are to be paid.

4. When the application is for an advance not exceeding Rs. 1,000, the officer to whom it is presented shall ascertain, so far as may be possible from the oral statements of the applicant, or otherwise, the particulars numbered (5) to (11) above. These particulars shall be recorded on, or on a paper to be attached to, the application, and shall be signed by the officer, read over to the applicant, and acknowledged by him to be correct.

5. If the application be for a sum exceeding Rs. 1,000, and it be found to have omitted any of the particulars required by rule 3, the officer receiving it may either return it for correction, or, at his discretion, proceed as required by rule 4 in the case of applications for sums not exceeding Rs. 1,000.

6. The statements under head (8) of the heads mentioned in rule 3, whether contained in the application or recorded under rule 5, shall at once be tested, as far as may be possible, by reference to such records bearing upon them as may be accessible to the officer to whom the application is made.

7. If the officer receiving the application be not authorized by the local Government, under section 3 of the Land Improvement Act, to exercise the powers of a Collector under the Act, he shall forward the application to the Collector of the district, who shall either dispose of it himself or refer it to an authorized officer for disposal.

8. If the Collector or other such authorized officer as aforesaid (hereinafter called the "Collector") considers that there is *primâ facie* reason to believe that the application should be granted, he shall cause it to be entered in the register of applications, and shall order a local inquiry to be made. If he is of opinion that the application should not be granted, he shall reject it.

9. There shall be a local inquiry in every case. It shall be conducted by such persons, and according to such rules, as the local Government may from time to time prescribe, and shall be directed to testing and verifying the statements required by rule 3 to be entered in the application, or by rule 4 to be recorded by the officer receiving the application.

If the officer receiving the application has been unable, in his examination of the applicant under rule 4, to obtain information under any of the headings (5) to (11) of rule 3, the omission shall be supplied by the person making the local inquiry.

10. When the work to be undertaken will cost more than Rs. 5,000, and is one requiring professional skill, the applicant shall be required to submit to the officer making the local inquiry an accurate plan, specification, and estimate. If the applicant is unable to furnish such a plan, estimate, or specification, the Collector may cause them to be prepared on behalf of the applicant, first requiring him to deposit such sum of money as may, in the opinion of the Collector, be sufficient to cover the

loan, to execute, together with his sureties, if any, a bond in the annexed Form C or Form D as the case may be.

13. A copy of the certificate shall be given to the applicant and payment of the loan shall be made at the district or subdivisional treasury on its presentation.

14. (*a*) The rate of interest shall be one anna in the rupee, or 6¼ per cent. per annum.

(*b*) But the local Government may for special reasons, and on special application through the Board of Revenue, sanction a loan at a lower rate of interest or without interest.

(*c*) If any instalment of principal or of interest, or of consolidated principal and interest, is not paid when it falls due, the Collector may, if he thinks fit, charge interest on it at any rate not exceeding 6¼ per cent. per annum from the date of its falling due to the date of payment.

15. The repayment of the loan shall be made in accordance with the table in annexed Form E, which shows the amount of equal half-yearly payments necessary to re-pay a loan advanced with interest at 6¼ per cent. per annum for any number of years from one to twenty.

16. The dates for payment of instalments shall usually be the dates fixed for payment of the land revenue.

17. Instalments may be suspended by order and at the discretion of the Collector on proof of failure of crops or other exceptional calamity. The Collector shall report the suspension through the Commissioner to the Board of Revenue, who shall pass such orders on the case as may seem proper.

18. The Collector shall make provision for the inspection from time to time of works undertaken under the Act. In all cases the work shall be inspected within one month after the expiration of the time within which completion was directed in the certificate.

19. If at any time it is proved to the satisfaction of the Collector that any part of the loan has been misapplied, he may, after recording in writing the grounds of his decision, and subject to the control of the superior revenue authorities, proceed to recover the whole amount of the loan with such interest as may have become due thereon.

20. When any portion of a loan made under these rules is found to be irrecoverable, a special report shall be made to the Board of Revenue.

21. The Board of Revenue shall regulate the forms of all returns, registers, and accounts relating to loans under the Act.

Form A of application.

Name, residence, &c., of applicant.	Amount of loan required.	Nature of security, whether personal or otherwise.	Nature of proposed improvement.	Situation of the land.	Applicant's rights in the land.	Proposed dates of repayment.

Applicant's signature.

(Reverse of Form A.)

Particulars to be filled in by inspecting officer.

I.—Mehal, field number, area of land to be improved.

II.—Status of applicant, *i.e.*, proprietor or tenant. If a tenant, and the landlord's consent is required, whether the landlord objects ... ...

III.—Security—

(1) If the land itself, the value of the applicant's interest in it ...

(2) If personal, the names and status of the co-sureties.

(3) If property other than the land itself, its nature, value, and extent of pre-existing encumbrances, if any ...

IV.—The improvement—

(1) Its estimated utility and value ...

(2) Objections, if any, of third parties.

(3) Probable date on which it will begin to yield profit ... ...

cost, or, if he think fit, calling upon him to give security for the repayment of the same.

11. On the completion of the inquiry, the officer by whom it was made shall forward to the Collector the whole of the papers connected therewith, together with his own opinion and recommendation. If the Collector, on receipt of the papers, thinks further inquiry necessary, he may either make such inquiry himself or remand the case to the official who made the first inquiry, or transfer it to any other official authorized to conduct such inquiries, for the purpose of a further investigation being made.

12. If, on a review of the local inquiry, the Collector is satisfied that the advance may be properly made, or that a less sum than that asked for may properly be granted, he shall record a decision to that effect. On recording such decision, the Collector may, if the amount of the advance to be made does not exceed Rs. 1,000, at once grant a certificate for the advance under section 14 of the Act.

13. If the amount of the advance exceeds Rs. 1,000, the Collector shall report his decision to the Commissioner. If the advance does not exceed Rs. 2,500, it may be sanctioned by the Commissioner. If it exceeds that amount, it shall be reported to the Board of Revenue, who may grant it if it does not exceed Rs. 5,000. Advances of sums above Rs. 5,000 require the sanction of the local Government, and of sums above Rs. 10,000 that of the Government of India. The Collector, Commissioner, Board of Revenue, or local Government, may, on perusal of the records of the local inquiry, if they think that the advance should not be granted, refuse to grant it, or may order further inquiry, if they think fit to do so. On receipt of the orders of the authority competent to grant the advance, the Collector shall issue a certificate for the amount, if it be ordered to be granted.

14. When the Collector rejects the application for an advance, his decision shall be subject to appeal to the Commissioner, who may, if the amount be within his competence to grant, disallow the rejection and direct the Collector to grant a certificate. If the amount be beyond his competence to grant, he shall report the case for the orders of the authority competent to grant it. Decisions by Commissioners rejecting applications shall similarly be open to appeal to the Board of Revenue, and those of the Board of Revenue to the local Government.

15. It shall be competent to the Commissioner, the Board of Revenue, or the local Government, to call for the record in any case, and to pass such orders thereon as may be within their competence respectively.

16. When the advance applied for does not exceed Rs. 1,000, no charge shall be made for serving such notices as it may be

necessary to serve under sections 7 and 11 of the Act. When the advance applied for exceeds Rs. 1,000, but does not exceed Rs. 5,000, the serving of any notice which it may be necessary to serve shall be paid for by the applicant at a rate not exceeding half the rate required for the service of a notice by a revenue court in the district in which the land is situate. When the advance applied for exceeds Rs. 5,000, the rate shall be that fixed for serving a notice by a revenue court in the district in which the land is situate.

17. When a certificate is granted, it shall be endorsed by the applicant to the effect that he has understood and agreed to all the terms, and it shall be signed by him in the presence of, and shall be attested by, two witnesses. If any property other than the property of the applicant is pledged or mortgaged as security for the repayment of the advance, the certificate shall be similarly endorsed, signed, and attested by the sureties and witnesses; and if the applicant is a tenant who cannot furnish security of the nature referred to in section 7 of the Act, the certificate shall be signed by his landlord and attested by two witnesses other than the landlord.

18. The certificate shall be retained in the office of the Collector; one copy shall be given to the applicant, and when advances are made payable at any tehsil or other subordinate district treasury, a copy of such certificate shall be sent to such treasury.

19. Except with the special sanction of the local Government, no advance of any sum not exceeding Rs. 500 shall be made unless it be repayable with interest within seven years from the date on which the advance is made, and no advance exceeding Rs. 500 shall be made without such sanction unless it be repayable within 12 years from such date. If in any case the proposed period of repayment exceeds 20 years from such date, the sanction of the Government of India to the proposed advance must be obtained.

20. The interest charged on advances shall for the present be $6\frac{1}{4}$ per cent. per annum.

21. The local Government may, subject to the provisions of rule 20, make rules for the repayment of advances with interest and for regulating the instalments by which advances may be repaid and the place and time of repayment. Any person wishing to repay the advance received by him, or instalments of it, at an earlier date than that fixed in the certificate, may do so with the permission of the Collector.

22. All payments shall be made at the office of the officer in whose sub-division the land to be improved is situated. Such officer shall keep a register of advances and repayments in such form as the local Government may from time to time prescribe for that purpose.

V.—Repayment—

(1) Suitable date for first instalment with reference to IV (3) ...

(2) Proposed instalments and period of repayment ...

VI.—Date or dates on which the loan or instalments of it should be received by the applicant ...

Recommendations of inspecting officer.

B.

CERTIFICATE GRANTED UNDER THE LAND IMPROVEMENT LOANS ACT, 1883.

To son of of .

1. ON production of this certificate the aforesaid is entitled to receive from the Collector of the following sums, on the dates noted against them, as a loan to be expended on (here describe clearly the nature of improvement) the land specified in the margin.

Date	amount.
Date	amount.
&c.	&c.
&c.	&c.

2. The conditions relating to the making and repayment of this loan are as follows :—

(*a*).—That it, with interest thereon, shall be repayable on the dates and by the amount specified below :—

Date	Principal	Interest	Total
,,	,,	,,	,,
,,	,,	,,	,,

necessary to serve under sections 7 and 11 of the Act. When the advance applied for exceeds Rs. 1,000, but does not exceed Rs. 5,000, the serving of any notice which it may be necessary to serve shall be paid for by the applicant at a rate not exceeding half the rate required for the service of a notice by a revenue court in the district in which the land is situate. When the advance applied for exceeds Rs. 5,000, the rate shall be that fixed for serving a notice by a revenue court in the district in which the land is situate.

17. When a certificate is granted, it shall be endorsed by the applicant to the effect that he has understood and agreed to all the terms, and it shall be signed by him in the presence of, and shall be attested by, two witnesses. If any property other than the property of the applicant is pledged or mortgaged as security for the repayment of the advance, the certificate shall be similarly endorsed, signed, and attested by the sureties and witnesses; and if the applicant is a tenant who cannot furnish security of the nature referred to in section 7 of the Act, the certificate shall be signed by his landlord and attested by two witnesses other than the landlord.

18. The certificate shall be retained in the office of the Collector; one copy shall be given to the applicant, and when advances are made payable at any tehsil or other subordinate district treasury, a copy of such certificate shall be sent to such treasury.

19. Except with the special sanction of the local Government, no advance of any sum not exceeding Rs. 500 shall be made unless it be repayable with interest within seven years from the date on which the advance is made, and no advance exceeding Rs. 500 shall be made without such sanction unless it be repayable within 12 years from such date. If in any case the proposed period of repayment exceeds 20 years from such date, the sanction of the Government of India to the proposed advance must be obtained.

20. The interest charged on advances shall for the present be $6\frac{1}{4}$ per cent. per annum.

21. The local Government may, subject to the provisions of rule 20, make rules for the repayment of advances with interest and for regulating the instalments by which advances may be repaid and the place and time of repayment. Any person wishing to repay the advance received by him, or instalments of it, at an earlier date than that fixed in the certificate, may do so with the permission of the Collector.

22. All payments shall be made at the office of the officer in whose sub-division the land to be improved is situated. Such officer shall keep a register of advances and repayments in such form as the local Government may from time to time prescribe for that purpose.

V.—Repayment—

(1) Suitable date for first instalment with reference to IV (3) ...

(2) Proposed instalments and period of repayment ...

VI.—Date or dates on which the loan or instalments of it should be received by the applicant ...

Recommendations of inspecting officer.

B.

CERTIFICATE GRANTED UNDER THE LAND IMPROVEMENT LOANS ACT, 1883.

To son of of .

1. ON production of this certificate the aforesaid is entitled to receive from the Collector of the following sums, on the dates noted against them, as a loan to be expended on (here describe clearly the nature of improvement) the land specified in the margin.

Date	amount.
Date	amount.
&c.	&c.
&c.	&c.

2. The conditions relating to the making and repayment of this loan are as follows :—

(*a*).—That it, with interest thereon, shall be repayable on the dates and by the amount specified below :—

Date	Principal	Interest	Total
,,	,,	,,	,,
,,	,,	,,	,,

(*b*).—That it shall be applied solely to the purpose specified above, and that if it shall be proved to the satisfaction of the Collector that any part of the loan has been misapplied, the whole amount of the loan shall, with such interest as may have become due thereon, be deemed to at once become due.

These clauses to be used only when needed.

(*c*).—That unless (here enter any conditions as to the period or periods appointed for completing the work) the work has been completed by (date) the loan shall be held to have been misapplied.

(*d*).—That for the repayment of the loan with any interest due on the same, the immoveable property specified in the margin is, in addition to the land on which the improvement is to be made, hypothecated to Government.

(*e*).—That if any instalment is not paid on the due date, the whole amount of the loan shall be deemed to at once become due.

Signature of Collector.

I have understood and agreed to the aforesaid terms and conditions.

Signature of Certificate-holder.

Both the land to be improved and all immovable property hypothecated as collateral security, whether by the borrower himself, or by a surety or sureties, shall be described in the marginal specification as nearly as possible in the manner prescribed in section 21 of the Indian Registration Act, 1877. 5-1-86.

ment Loans Act, 1883, in virtue of which he is entitled to receive the aggregate sum of Rs. as a loan from Government, we hereby agree that if the said shall fail to comply with the terms on which the loan has been granted, either by misapplying the same or by failing to pay any instalment on the date fixed for its payment or any interest that may be due, we will be jointly and severally liable to Government for such sum not exceeding as may be necessary to make good the amount which in consequence of his default he may have become liable to pay.

23. Instalments may be suspended by order of the Commissioner for any reason that would justify suspension of the revenue demand. The Commissioner shall report the suspension to the Board of Revenue, who may pass such orders in the case as shall seem proper.

24. No project shall be divided. After an advance has been sanctioned, and the whole or part thereof expended, a second advance shall not be made without the sanction of the local Government.

25. No advance shall be made unless the value of the security offered exceeds by at least one-fourth the amount of the advance.

26. Subject to the orders of the local Government, the Collector shall make provision for the proper inspection of works in course of construction for which advances have been made, and for ascertaining and securing that such advances are duly applied to the purpose for which they were made.

27. The works, and any accounts kept of the disbursements upon them, shall be at all times open to the inspection of the Collector or other person authorized by him in that behalf.

28. In the case of advances exceeding Rs. 5,000, accounts shall be kept by the recipient of the advance in any form that the Collector may, with the sanction of superior authority, prescribe.

29. If at any time the Collector is satisfied that any person who has received an advance has failed to perform any of the conditions under which it was made, he may, after recording in writing the grounds for the decision he has arrived at, and subject to the control of the superior revenue authorities, proceed to recover from such person, or from any security of such person, under the provisions of the Act, any sums which remain due, together with any interest payable thereon.

30. All works for which advances are made in a lump sum shall be inspected and reported on as soon as possible after the date on which their completion was directed in the certificate; all works for which advances are made by instalments shall be inspected and reported on before each instalment subsequent to the first is paid. No advances shall be given—

(1) to any landowner who is in arrears for the land revenue, or for any advance under the Act;

(2) to any tenant who is in arrears for rent, or for any advance under the Act.

Note.—The following subsidiary rules, framed by the Accountant-General, Bengal, are added to the foregoing:—

I.—All orders sanctioning the payment of advances under the Act must at once be communicated to the Accountant-General, to enable him to admit the payments when made.

II.—The number and date of such order should also be clearly cited by the Collector in the entry of the payment in the treasury returns, and in the credit entry when any recovery is made. The payee's receipt should be forwarded to the Accountant-General as a voucher in support of the charge.

III.—These advances may be drawn in one sum or in instalments, and are repayable in equal half-yearly instalments, including interest, on the 30th June and 31st December of each year. The first half-yearly repayment shall not, however, be demanded until the second of the half-yearly dates mentioned above after the advance has been completely taken up, simple interest only being recovered on the first half-yearly date after the completion of the loan. For example, supposing that an advance to be completely taken up on the 31st March, the first repayment of principal will not be due until the 31st December following; simple interest only will be due on the intermediate 30th June.

IV.—In the case of any advance being taken out in instalments, the local Government may at any time declare the loan closed, and order repayment of capital to begin, should it appear that there is undue delay on the part of the debtor in taking out the last instalment.

V.—The Accountant-General will maintain a record of the advances made under this Act, district by district, each advance and the recoveries made in repayment of it being separately shewn.

VI.—At the close of each year the Accountant-General will submit to each Collector, for verification, a statement showing the balance unrealized on account of each advance.

VII.—The appended statement shows the amount of equal half-yearly payments necessary to repay a loan advanced with interest at $6\frac{1}{4}$ per cent. per annum for any number of years from 1 to 20.

VIII.—Recoveries on account of these advances will be credited in the body of cash account; and as from this statement it may easily be ascertained how much of each repayment is on account of capital and how much on account of interest, the repayment of capital and the payment of interest be separately and distinctly shown.

Form D.

Hypothecation Bond to be used when immoveable property is proffered by Collateral Surety.

Whereas has on received from the Collector of a certificate under the Land Improvement Loans Act, 1883, of , in virtue of which he is entitled to receive the aggregate sum of Rs. as a loan from Government; and whereas security for the due application of the loan, and for the punctual repayment of the same, according to the terms of the certificate, is demanded from him, I hereby mortgage to Government the immoveable property mentioned in the schedule below as a collateral security, and agree that if he fails to comply with the terms on which the loan has been granted, either by misapplying the same or by failing to pay any instalment on the date fixed for its payment, it shall be lawful for the Collector to recover from the said property such sum as may be necessary to make good the amount which, in consequence of failure to comply with the conditions of the certificate, may be due from me.

Form E.

Equal half-yearly payment necessary to repay capital advance with interest at $6\frac{1}{4}$ per cent.

Amount of loan.	1	2	3	4	5	6	7	8	9	10
50	26·172	13·4916	9·2813	7·160412	5·89897	5·0607	4·464108	4·018668	3·67396	3·39975
100	52·344	26·9831	18·5626	14·320823	11·79793	10·1213	8·928216	8·037336	7·34792	6·79949
200	104·688	53·9662	37·1252	28·641646	23·59586	20·2426	17·856432	16·074672	14·69584	13·59898
300	157·032	80·9493	55·6878	42·962469	35·39379	30·3639	26·784648	24·112008	22·04376	20·39847
400	209·376	107·9324	74·2504	57·283292	47·19172	40·4852	35·712864	32·149344	29·39168	27·19796
500	261·720	134·9155	92·8130	71·604115	58·98970	50·6070	44·641080	40·186680	36·73960	33·99750
600	314·064	161·8986	111·3756	85·924938	70·78758	60·7278	53·569296	48·224016	44·08752	40·79694
700	366·408	188·8817	129·9382	100·245761	82·58551	70·8491	62·497512	56·261352	51·43544	47·59643
800	418·752	215·8648	148·5008	114·566584	94·38344	80·9704	71·425728	64·298688	58·78336	54·39592
900	471·096	242·8479	167·0634	128·887407	106·18137	91·0917	80·353944	72·336024	66·13128	61·19541
1,000	523·440	269·8310	185·6260	143·208230	117·97930	101·2130	89·282160	80·373360	73·47920	67·99490

Amount of loan.	11	12	13	14	15	16	17	18	19	20
50	3·1766	2·99226	2·83729	2·70554	2·5924	2·49422	2·409	2·3331	2·26639	2·20705
100	6·3531	5·98452	5·67457	5·41107	5·1847	4·98844	4·817	4·6662	4·53279	4·41410
200	12·7062	11·96904	11·34914	10·82214	10·3694	9·97688	9·634	9·3324	9·06558	8·8282
300	19·0593	17·95356	17·02371	16·23321	15·5541	14·96532	14·451	13·9986	13·59837	13·2423
400	25·4124	23·93808	22·69828	21 64428	20·7388	19·95376	19·268	18·6648	18·13116	17·6564
500	31·7660	29·92260	28·37290	27·05540	25·9240	24·94220	24·090	23·3310	22·66390	22·0705
600	38·1186	35·90712	34·04742	32·46642	31·1082	29·93064	28·902	27·9972	27·19674	26·4846
700	44·4717	41·89164	39·72199	37·87749	36·2929	34·91908	33·719	32·6634	31·72953	30·8987
800	50·8248	47·87616	45·39656	43·28856	41·4776	39·90752	38·436	39·3296	36·26232	35·3128
900	57·1779	53·86068	51·07113	48·69963	46·6623	44·89596	43·353	41·9958	40·79511	39·7209
1,000	63·5310	59·84520	56·74570	54·11070	51·8470	49·88440	48·170	46·6620	45·32790	44·141

2-12-84.

Section V.—Tents.

1. Commissioners of divisions are authorized to sanction the purchase of tents, and to pass the cost of them, in accordance with the following scale (subject to the directions in paragraph 3):—

For a Magistrate and Collector, two 15-feet square single-poled tents, at a cost of Rs. 775 each, and two necessary tents, at a cost of Rs. 35 each.

These two tents will provide also for the Joint-Magistrate (or if there be no Joint-Magistrate, for one Assistant), as well as for the Magistrate and Collector, as it is not expected that the two officers will ordinarily be out at the same time.

For an Assistant at head-quarters (being in addition to the Joint-Magistrate), a Swiss cottage tent, 12 feet square, at a cost of Rs. 540, and a necessary tent, at a cost of Rs. 35; or, if it be preferred, a hill tent, 14 feet square, at a cost of Rs. 495, and necessary tent at a cost of Rs. 35.

For a Deputy Collector at the sudder station, whose duties will take him into the field, the same as for an Assistant at head-quarters. It is, however, to be understood that whatever may be the number of Assistants and Deputy Collectors attached to a station, not more than two tents shall be supplied for them.

For an officer in charge of a sub-division, the same as for an Assistant or Deputy Collector at the sudder station.

2. The office camp equipage is to be carefully preserved, and frequently examined and aired when not in use.

3. A tent is expected to last, with repairs, eight years. In every case in which it is necessary to replace a tent before it has been in use eight years, the Commissioner will submit the application with a list of the camp equipage belonging to the office, an account of its condition, and a proposal for appropriation of any worn-out tents, &c., for the orders of Government direct.

4. District officers should obtain the Commissioner's sanction in time, to admit of the price of the tent being entered in their budget estimate under the head of contingencies.

5. Commissioner of a division is allowed two single-poled tents, each measuring 16 feet square and costing Rs. 850, or Rs. 1,700 for both.

Section VI.—Titles.

1. Titles are awarded by the Viceroy in Council to the Native subjects of Government on the following grounds:—

1*st*.—Services during war, or in time of public emergency.

2*nd*.—Meritorious conduct on the part of landholders in aiding the police.

3rd.—Distinguished success in improving the agricultural system or manufactures of the country.

4th.—The execution of important works of public utility.

5th.—Liberal contributions for the support and promotion of beneficial public undertakings and institutions.

2. Titles are not hereditary; but due attention is at all times paid to the claims of men of family to succeed to the rank enjoyed by their ancestors.

3. The following are the titles granted by the Government:—

HINDU.—"Rai," "Rai Bahadur," "Raja," "Raja Bahadur," "Maharaja Bahadur."

HINDU MERCANTILE.—"Sahu," "Seth."

MUHAMMADAN.—"Khan," "Bahadur," "Khan Bahadur," "Nawab."

4. The eldest son of a Hindu Raja should be addressed as "Konwar," and the younger sons as "Miyan."

SECTION VII.—FAMINE.

1. On the failure of the ordinary rainfall either in the rubbee or khurreef seasons to such an extent as to render probable the loss of the crop, or such injury as will be followed by a serious scarcity, it will become the duty of the local Government to cause frequent periodical reports to be made by all district officers of the rainfall, the state of the crops, and the prices of the descriptions of grain in common use.

2. These reports should extend to districts not affected by the drought as well as to those which have suffered.

3. Measures should, at the same time, be taken for obtaining as accurate returns as possible of the imports of grain by railway, road, or river, into the part of the province affected. Such returns should be required only for the grain brought into the province from external markets, not for the internal movement of trade within the districts. Hence the inquiry would commonly be restricted to one or two lines near the frontier of the province.

4. Particular attention should be paid to the accuracy of the prices current, as they have not unfrequently been shown to be untrustworthy.

5. These reports of prices and importations should be published at short intervals while the scarcity lasts, and measures may be taken in the larger towns for making their contents known to the grain merchants.

6. Attention should be given to the manner in which this information is obtained and made public, with the particular object of preventing panics or misapprehension.

7. Strict injunctions should be given to all local officers to abstain from any interference with the ordinary course of trade in the buying and selling of grain. Under no pretext whatever can any one be held to be justified in bringing pressure to bear on the dealers, however serious may be the want of food, or however high may be the prices demanded. These remarks should be held to apply to military cantonments and stations equally with civil stations, towns, and districts.

8. The local Government alone can be regarded as having authority to direct measures to be taken for the importation of food into any district from a distance; and without special authority the purchase of grain by public officers, otherwise than for distribution to persons receiving relief, is prohibited.

9. So far as is practicable, the purchase of grain for the purpose above referred to should be made from local dealers, and imports by public officers from distant markets, even for the needful supply of works or relief houses in operation, should never take place unless they be specially sanctioned by the local Government. On this subject reference should further be made to rules 22, 29, and 30.

10. The importation of grain by the Government should be regarded as a measure only to be adopted in the last resort, and should invariably be reported by telegraph to the Government of India when thought necessary.

11. When food has to be supplied for works undertaken by the Government, or by local committees, or at relief houses, in places where the ordinary dealers are not able to furnish what is needed, it will commonly be the best plan for the responsible officer to enter into an agreement with some one or more respectable dealers to supply the quantity required. Advances may be made on proper security, without interest, on the understanding that the grain will be supplied at a price not higher than that current in the neighbouring markets. But this must be a matter for special arrangement in each case, according to the nature of the accommodation given to the dealer and the local difficulties he may have to meet in providing for the retail sale. The dealers should, so far as is possible, be allowed to manage the retail sale of the grain by their own agents and in their own way, and only in the case of absolute necessity should the officers of the Government undertake the duty of distributing grain themselves. This will not apply, however, to the case of distributions of cooked food, which it may be more convenient to arrange differently.

12. The grant of relief will in all cases in which it is possible, whether the claimant is a man, woman, or child, be made contingent on some labour being given in exchange. This will not apply to casual cases of distress which demand immediate help.

13. The persons asking for relief should be classified according to their capacity for work, and those only fit for such labour as is commonly performed on public works should be given employment of that description.

14. The class of persons not capable of employment on public works should receive relief in special relief or poor-houses organized for the purpose.

15. Persons not fit for labour on public works, but capable of working at trades or handicrafts of a simple nature, should be received into the relief houses, and as far as possible be given work of the sort which they can best perform. The necessary raw materials should be purchased to admit of this.

16. It will commonly be found most convenient to require the persons in receipt of permanent relief to reside at the relief house, and this rule should be applied with greater strictness to persons physically unable to work at all. For all persons required to remain at a relief house temporary shelter must be provided.

17. It will also almost always be proper to distribute cooked food at the relief houses, and not money. In these cases the grain, &c., may usually be provided without direct interference of the Government, through local dealers, as before explained, the distribution only being undertaken directly.

18. The food offered should, as far as circumstances will admit, be that to which the people are accustomed. The cooking should be conducted with proper regard to caste prejudices.

19. The quantity of food which has been given on former occasions and found sufficient is as follows:—

	Adult man.	Child above 10.	Child below 10.
	OZS.	OZS.	OZS.
Flour	16	12	8
Vegetables	4	2	2

The above weights are for the food before being cooked. Women generally require something less than men.

20. Clothing may be given as well as food, also medical treatment when practicable.

21. Special arrangements should be made for providing employment and food or money, in exchange for work performed, for poor women of a social position which leads them to refuse to go to the relief houses.

22. Persons employed on relief works should usually be paid in cash, and not supplied with food directly. It will, however, be essential for the superintending officer to satisfy himself, in all cases in which money wages are given, that the arrangements for the supply of food are such as to enable all the labourers

to purchase what they require with reasonable convenience, and within a moderate distance of the works. If these conditions cannot be complied with by the agency of private dealers, measures should be taken for opening relief stores or shops, at which food, &c., may be sold or supplied in fixed quantities, as thought best.

23. Money wages should be only just sufficient to purchase the quantity of food which it is thought proper to allow to the several classes of persons employed, or which would be supplied if food was distributed instead of money.

24. The rates commonly given on former occasions have been—

Adult man	...	...	...	1½ annas daily.
Woman	...	...	...	1 anna ,,
Child	...	...	...	½ ,, ,,

25. It is specially important to take care that, if higher rates are allowed than the above, a day's work is given in return of the full value of the wages paid. Nothing should be done to attract persons to relief works by wages high in proportion to the work performed, the object being to give a mere subsistence and nothing more.

26. Payments of cash or distributions of food on relief works should be made daily, and not at longer intervals.

27. When labourers are employed on relief works with a prospect of continued occupation being necessary for them, suitable temporary huts should be provided for their shelter. Such shelter can commonly be put up by the people themselves, if allowed to reckon the time occupied as though they had been employed on regular work, and paid accordingly.

28. Due attention should be paid to the ordinary precautions for securing cleanliness in the neighbourhood of the localities where the people are hutted. The special sanitary rules lately circulated should receive careful attention.

29. When arrangements cannot be made for the supply of food by the aid of ordinary dealers, the superintending officer of the works must take the supply into his own hands, under such orders as may be issued by the local Government with respect to the manner of purchasing what is needed. The district civil officers will usually be the most suitable agency for directing such purchases.

30. When food is distributed to work-people instead of money wages, it will usually be convenient to issue tickets or tokens to those entitled to receive them, to be exchanged at the store-room for the regular allowance of grain, &c. Otherwise great delay and inconvenience is likely to be occasioned by the distribution.

31. It may be proper, when food is supplied, to give fuel also, if there is difficulty in procuring it; or to give cooked food if prejudices do not stand in the way. Disease is very likely to be caused by eating uncooked grain.

32. To facilitate payments and the check of the number of persons employed, the labourers should be organized in gangs of convenient strength, placed under a headman, who might receive wages without personal labour.

33. Payments of money wages should, as far as possible, be personally supervised by a European officer or other person of undoubted integrity.

34. It will rarely be possible to adopt the task-work system on relief works, or to make the payment directly depend on the quantity of work done. It is an essential condition that enough to support life shall be given, whatever be the physical powers of the labourer, and all that can be expected is to take reasonable precautions to prevent deliberate idleness or refusal to work.

35. Frequent inspections of the work and work-people should be made by the superintending officers, and reports submitted on their condition. The conduct of the subordinate officials employed should be carefully watched, and all irregularities promptly checked. When food is distributed, its quality should be periodically examined, and the supplies in the dealers' shops should also be inspected to ensure its being of a wholesome quality.

36. The work done should be measured at short intervals, so as to guard against abuses. Daily returns of the number of labourers should be kept, and some system of classification followed, to show the classes to which they belong and the places whence they come.

37. Careful cash accounts of all expenditure must be kept and rendered with complete punctuality, so as to admit of monthly statements being prepared for submission to the Government and the offices of account.

38. The complete responsibility of giving effect to all relief measures will rest upon the civil executive officers, under such orders as may be given by the local Government. A central relief committee may conveniently be organized in the sudder station of each district suffering from scarcity, to assist the local civil officers; and the general direction of the relief operations of the whole district may, subject to any rules made by the local Government, be placed in their hands.

39. Relief houses may be required at some of the principal towns of the distressed districts, and at the sudder station such establishments would be directly superintended by the central committee.

40. Minor local relief houses, if established in the interior of the districts, should be placed under the control of the tehsildar, or any other public officer or private person in whom the responsible civil authority of the central committee has confidence. If local sub-committees can be formed, it will facilitate the operation. Unless a thoroughly trustworthy person or committee can be found to superintend such local relief, it will, however, be very doubtful whether it should be attempted, and whether, instead, arrangements should not be made to send the suffering population into the central station.

41. It will be a part of the duty of the persons managing relief houses to see that no able-bodied persons seeking relief are allowed to remain at the relief house for a longer time than is unavoidable, and that they are transferred at once to work upon the most conveniently situated public work in progress in the vicinity. The necessary assistance in money or food may be given to enable such persons to go to the work.

42. It may at times be proper to cause infirm and weakly persons to be carried from their villages to the nearest relief house, and again to assist them to return when the occasion arises.

43. In most cases the local district road committee will be in a condition to afford employment to able-bodied paupers on works in localities conveniently placed in regard to the relief houses, so as to give the best possible supervision to the whole of the relief operations.

44. The operations of all relief committees, whether the destitute poor be employed on public works under the direction of the committee, or in relief houses, or be incapable of work, should be so conducted as to admit of regular weekly returns being furnished of the number of persons relieved or employed, and the money or grain, &c., expended in an exact manner.

45. Public works under the committees should be visited and reported on at least weekly by one member of the committee, and the quantity of work done measured and reported to the committee.

46. The needful arrangements should be made for employing under the committees, with the sanction of the Commissioner of the division, a suitable establishment for keeping the accounts and returns which are necessary.

47. The returns and accounts of the local committees or relief houses should be sent to the central district committee, and forwarded by them with a general report to the Commissioner of the division monthly.

The Commissioner will forward the returns to the local Government, in original, with any observations he thinks fit to make.

48. Relief works under the direction of the Public Works Department will be carried out in general accordance with the rules of the department, so far as circumstances will admit. Regular monthly accounts of all disbursements must be rendered with the usual punctuality, and the quantity of work done must be measured periodically.

49. Any loss or increased expense which arises in the execution of a work being carried out under estimates, from the want of skill or strength of the labouring classes employed on it, must be treated as a special charge due to the relief operations. The amount of this loss must be estimated as closely as possible in each case.

50. All needful special establishments should be entertained to secure the vigilant supervision of the works and the prompt and regular submission of the accounts of Public Works officers in charge of relief works. Such establishments may be provisionally authorized by superintending engineers, subject to the final orders of the local Government.

51. All that is possible should be done to distribute the supervising agency of engineers available under each local Government in the manner most likely to give efficiency to extraordinary operations undertaken to employ the population. Works of minor importance may be suspended, or the establishments employed on them reduced and transferred to the relief works. Also temporary establishments may be engaged. In these respects the local Governments should use a full discretion.

52. All relief works on which public money is expended should, if possible, be of permanent public utility. The application of subscriptions or Government grants to works which will improve the property of individual landholders without giving any return to the State is to be avoided.

53. In selecting works for execution care should be taken that their character is suitable to the available means of supervision. Minor district works of a simple description may properly be carried on under district committees. Larger operations should not be attempted if it can be avoided, except with the aid of the Public Works Department.

54. The larger works taken up by the Public Works Department should, as far as possible, be in the least distressed districts, or in localities where there are special facilities for obtaining the necessary supplies of food, by reason of the proximity of the railway, a navigable river, a good road, or the neighbourhood of markets known to be well supplied.

55. In arranging for the prosecution of such works, it will be expedient to make an approximate estimate of the quantity of work to be done, and thence to reckon the number of persons who can usefully be employed in each locality, or on a given length

of the work at one time. On such a calculation arrangements can be made for directing the population seeking relief to the work where they can be most beneficially employed. These estimates will also admit of the quantity of food likely to be required being approximately determined.

56. One of the great resources of a population suffering from scarcity is temporary emigration to better supplied districts. Nothing should be done to interfere with the natural operation of this means of relieving a suffering district by unduly stimulating the employment of the population within the district after the available resources have become seriously reduced and evidence is given that the deficiency is not being made good. On the contrary, it may even be proper to assist such emigration, though in so doing caution will be necessary. Where large public works are in progress on a scale to admit of the employment of large numbers of persons, the suffering population may, with much advantage, receive public help to enable them to reach such works. The facilities of transport given by the railways may without objection be taken advantage of in giving practical effect to such a measure.

57. It is important that the means of obtaining work and food should be brought within the reach of the people of a distressed district as early as possible, and that the offer of relief should not be delayed so long as to lead to their strength being destroyed by continued want before they are provided with employment. All danger of creating any objectionable interference with the natural demand for labour on these occasions is at once rendered impossible by properly limiting the wages offered on relief works. If the rate is fixed so low as merely to give a bare subsistence, it is certain that no one will seek employment on the relief works who can do better for himself in any other occupation. When a real pressure begins, the real sufferers will be led to the works, and as soon as that pressure is taken off they will leave them.

58. The distinction between employment in time of famine on ordinary works where a full rate of wages is given and a full quantity of work is exacted in return, and on relief works, where a bare subsistence is given for whatever work the labourer can perform, must be distinctly remembered. The two classes of works may, with perfect propriety, be going on at the same time, not only without interference, but with mutual advantage. The relief house at which support is given without labour, the relief works at which a subsistence is given for a minimum of labour, and the ordinary works where ordinary wages can be earned for the full day's work, provide for the labouring population a gradation between the most complete pauperism and misery and the healthy state of self-supporting labour.

59. The local Government, in time of severe famine, should take special precautions for watching the operations of railways and the condition of main lines of road, or navigation, &c., by

which the import of food on a large scale takes place. Active measures should at once be taken to remove any obstructions which may arise, and the immediate co-operation of the Government of India should be solicited if the evil seems one beyond the immediate powers of the local authorities. The state of the railway-stations at which the imports and exports chiefly take place, and of the approaches to them, should receive constant attention, and any disposition towards the choking of the traffic should be instantly attended to.

60. The occurrence of a famine is an emergency for which no rules can ever properly provide. The supreme authority cannot do more than indicate the course which past experience points out as likely to be the best, and leave the application of the general principles to the local executive officers. On such occasions no rules can relieve public officers of their responsibilities, still less can the absence of instructions be held to justify inaction; and any conflict of authority which shall cause obstruction to the execution of needful measures will be most blameworthy. With the greatly improved means of communication of the present time, there can now hardly ever be sufficient reason for subordinates not instantly seeking instructions when in doubt, or instantly reporting measures adopted on their own responsibility for which there may not be apparent authority, or regarding the propriety of which there may be doubt.

61. If it be thought necessary, from the severity of scarcity, the local Government may appoint a special commissioner to superintend and control the relief operations. The commissioner would advise local committees, and see that the experience of one place was utilized generally. A general committee may conveniently be associated with the special commissioner, or, in some cases, may perform the duty of general supervision instead of a special commissioner.

62. A small special office of account may also be organized, if thought desirable, under the special commissioner or general committee, or otherwise, to control and audit the expenditure of the district relief committees.

63. The grants-in-aid given by the Government to local committees would be treated as final disbursements in the public accounts; but it would be an implied condition of such grants that proper accounts of the detailed receipts and expenditure of the committees should be furnished to the Government for audit in such forms as were thought suitable.

64. Disbursements by public officers made directly for relief purposes would be treated in the public accounts like any other disbursements, and charged against the special grant which would be made by the Government of India for the purpose. The special relief account office, if organized, should receive copies or abstracts of this expenditure to incorporate in a general account of the whole outlay.

65. The general remission of the land revenue on a large scale will seldom be necessary, although it may be proper to grant a temporary suspension of the demand. The complete failure of crops is most commonly confined to limited areas; and even in the worst seasons there will be some estates in which the loss is small, and more in which the deficiency of produce is compensated by the rise in prices. In 1860-61 the loss in the North-Western Provinces hardly exceeded six or seven lakhs out of about 148 lakhs of rupees. At the same time the Government should be prepared to allow remission of revenue in every case in which it may be shown to be really proper.

66. When remissions of revenue are made, they should be contingent on a suitable remission of rent being proved to have been made by the landlord. In some cases it may be expedient, when the destruction of crops has become an ascertained fact, and under such limitations as may be named by the local Government, to invite the landlords to remit or suspend the collection of rents, on the assurance that a corresponding remission or suspension of the land revenue will then be allowed to them.

67. It must be borne in mind that the greatest and earliest pressure of a famine falls on the poor of the non-agricultural classes. No doubt, the agricultural population may, in very extreme cases, eventually suffer almost as much, but in the majority of cases they will have some stock of grain remaining when the scarcity begins, and they will be the first to derive the advantage of whatever supply may be obtained from such crops as come to maturity.

Section VIII.—Miscellaneous.

1. Whenever a Collector proceeds to the interior of his district on duty for more than a very short time, he must report to the Commissioner the arrangement which he proposes to make for the charge of the treasury and the performance of the current duties of his office.

2. If a Collector or Deputy Collector is unable, on account of illness, to attend office for more than a week in one month, or for more than three consecutive days at any time, the circumstance should be reported for the information of the Commissioner without delay.

3. By orders No. 382T, dated 18th May 1866, the Government of Bengal determined that the hours during which a magisterial and revenue officer is expected to be present in his office for the despatch of business are to be from 11 A.M. to 5 P.M., unless, with the sanction of the Commissioner, any other hours are fixed.

4. The Government further ordered that each magisterial and revenue officer shall keep a register (No. 60 [90]) shewing the

Section VIIA. TREASURE TROVE.

Rules for the working of the Treasure Trove Act (VI of 1878).

1. The notification under section 5 (*a*) shall be published at the Collector's cutcherry, Sub-divisional cutcherry, Munsif's cutcherry and police-station within the jurisdiction of which the treasure was found, and at some conspicuous spot in the village in which it was found.

2. On receipt of any application under section 4, or on receipt of information from any person other than the finder, that treasure has been found, the Collector shall report the fact to the Commissioner, stating—

(1) Name of finder.
(2) Nature of treasure, and number of coins, if any.
(3) Approximate value.
(4) Date of finding.
(5) Whether the treasure, being coin, has been acquired under section 16, or whether it is recommended that Government should acquire the treasure.

A copy of this report shall be sent to the Asiatic Society at Calcutta for information.

3. In the case of information being given by a person other than the finder, the Collector shall issue a notice under section 5 (*b*) of the Act on the person informed against to show cause why he should not be prosecuted for not giving the required notice, and, in the event of no cause being shown, the Collector shall take such further action as may seem expedient.

4. All notices under section 5 shall be served at the cost of Government.

5. On receipt of the Collector's report, the Commissioner will, if he thinks the property ought to be acquired by Government, report the case for the orders of the Board of Revenue. This rule does not apply to cases where *coins* are the property found.

6. Collectors shall *ordinarily* acquire, under section 16 of the Act (without its being necessary for them to obtain the

nction of higher authority), the whole of any coins found, hether gold, silver, or copper, that appear to be old and not of ritish mintage.

Explanation.—These include coins struck at Calcutta, Moorshedabad, Benares, Surat, Arcot, in the name of Shah Alum, dated 19th Juloos.

7. If for any special reasons, such as the largeness of the quantity found, or the coins being known to be of merely metal value, the Collector considers it unnecessary to acquire the whole of the coins found, he shall, in the report mentioned in Rule 2 above, state (sixthly) why he considers that the whole of the coins found need not be acquired on behalf of Government.

8. On receipt of the report, the Commissioner, if he thinks that the whole of the coins found should not be acquired, shall report the case for the orders of Government.

9. Coins acquired under section 16 of the Act shall be sent to the Asiatic Society at Calcutta, and the Society shall report to this Government the number and nature of the coins, and their probable numismatic value.

10. Collectors are empowered to purchase, otherwise than when proceeding under the provisions of the Treasure Trove Act, any coins of the age and description stated in Rule 3 above, when they are less than Rs. 10 in value, on payment of a sum equal to the value of the materials of the coins, together with one-fifth of such value. Coins so purchased shall be treated in the manner described in the last section.

11. All fines levied under this Act shall be credited to Land Revenue, "Miscellaneous," and any treasure which vests in Government under section 20 or 21 shall, unless it be such as it is thought advisable for Government to retain, be sold by public auction to the highest bidder under the orders of the Commissioner, and the proceeds be credited to the above head.

12. All Commissioners and Collectors should append a paragraph to their Land Revenue Annual Reports, stating whether any applications have been presented during the year under report under section 4, or any proceedings taken before the Magistrate under section 20 or 21, or under Rule 10 above. 2-11-85.

time at which he comes to office and leaves it daily, the nature of the business disposed of, and the reason for his absence, if he is absent during the regular hours.

5. The object of the register is to enable district officers to regulate the attendance of their subordinates, and the Commissioner that of the district officer.

6. The Collector is to be a member of the committee of arbitration for valuing premises, the property of individuals, in cantonments, in case of necessity, according to military law.

7. Bills for compensation paid to proprietors for rent of lands appropriated for military cantonments must be submitted for adjustment within three months from the date of the final sanction to the compensation by the competent authority.

8. Whenever a date is quoted in any official document according to any era peculiar to this country, the corresponding date according to the Christian era is to be added.

9. The Board of Revenue are held responsible by Government for all delays in the despatch of business, although these may be due clearly to the dilatoriness of some one or more officers subordinate to them. In like manner the Board holds each Commissioner responsible for delay in his division, even though it be due directly to the misconduct of a Collector, unless the Commissioner distinctly report such misconduct. Collectors in the same way are entirely responsible for any delay by the officers under them.—(*Vide also Board's Circular Order No.* 6 *of September* 1869.)

10. Elephants should never be borrowed from zemindars or others for the public service except upon an emergency, and with the consent, in the revenue department, of the Board of Revenue.

11. The creation of unauthorized funds by fines and deductions of pay, or in any other way, is strictly forbidden.

12. Two copies of the *Vernacular Government Gazette* are forwarded to the head-quarters of each district, and one to each sub-division.

13. All public notifications of general importance to the Native community should be sent for publication in the *Bengali Gazette*.

14. Of the fee (Rs. 50) for the erection of mural tablets in Government churches, the chaplain is to pay three-fourths immediately to the Collector, to be credited to Government, to meet the cost of repairs and church establishment. The remainder is at the disposal of the chaplain for charitable purposes.

15. Officers exercising important civil functions are expected to bring to notice anything injurious to the public interest in the operation of any law or system, after communicating with the officers of the department concerned.

16. One punkha-puller may be allowed for the Collector and for each Assistant Collector, and one in the English and one in the Native office.

17. By Government order No. 2002, dated 23rd May 1865, Commissioners are authorized to pass, in Collector's contingent bills, the charge for a punkha-puller for each Deputy Collector from the 15th March to the 15th October.

18. Two punkha-pullers are allowed at a sub-division, one for the officer in charge and one for his office establishment.

19. As a general rule charges for the wages of punkha-pullers will be admitted in the contingent bills of all officers under the Bengal Government only from the 15th March to the 15th October of each year; but in the cases of exceptional necessity European officers will be allowed punkha-pullers to the 1st November.

20. Members of the Board and their Secretaries, Commissioners, and Judges, can however entertain punkha-pullers, if required, from the 1st March to the 15th November.

21. Khas-khas tatties may be sanctioned by the Commissioner in the districts of the Behar and Chota Nagpore divisions only. Their cost should be included in the office contingent bill.

22. Collectors are trustees for Government securities in the cases provided for by sections 9 and 10, Act XXVII of 1860.

23. All printing on account of any Government office is to be executed at the Alipore Jail Press, unless that press is unable to undertake it.

24. In all settlements, revisions of settlements, grants of compensation, tuccavee advances, balances of all kinds, and in every species of accounts, charge, or receipt, the use of pies, the fractional parts of an anna, should be avoided. If the fraction is below six pies, it should be omitted altogether; if above six pies, one anna should be entered.

25. Further, in all settlements, revisions of settlements, grants of compensation, tuccavee advances, and other revenue transaction, as distinguished from one of account, the use of annas should be dispensed with as far as possible. In assessments they should never be used; and in the distribution of assessment, either into instalments or shares, their use should be avoided where possible.

26. The only exceptions which can be allowed to the above rules are in—(1) fines and forfeitures, (2) savings of establishments, (3) deposits, (4) interest, (5) deductions for the funds, (6) pensions.

CHAPTER VIII.

Pensions.

[Rules framed by the Board of Revenue, Lower Provinces, with the consent of the Local Government, under section 14, Act XXIII (the Pensions' Act), 1871.]

SECTION I.—PRELIMINARY.

THE rules governing service pensions, extraordinary pensions, and gratuities for service not entitling to pension, are contained in the Civil Pension Code published under the authority of the Government of India. The following instructions therefore apply to territorial and political pensions only, disbursed through the Revenue Authorities.

SECTION II.—THE PLACE AND TIMES AT WHICH, AND THE PERSONS TO WHOM, PENSIONS ARE TO BE PAID.

1. As a general rule, pensions are payable at the district treasury upon which a permanent payable order has been issued by the Accountant-General.

2. But pensioners residing within any sub-division of a district, and not under clause 8 of this section exempted from attendance in person, may, by presenting themselves monthly before the sub-divisional officer, obtain payment of their pensions by cheque upon the sub-divisional treasure chest, their attendance on each occasion at the district head-quarters being dispensed with. In these cases the responsibility of the district officer will remain undisturbed, and payment will not be made till the sub-divisional officer, having forwarded the pensioner's receipt and his life certificate to the district officer, obtains in return a cheque for the amount of pension due.

3. Moreover, once in every six months the permanent orders of every sub-division will be recalled to the head-quarters of the district, and pensioners will be required to present themselves for payment before the district officer.

4. A Commissioner may, on application and on sufficient cause shown, permit transfer of payment from a treasury in his division to any other treasury in British India. This power does not extend to political pensions in cases where the pensioner resides, by order of Government, in a particular place.

5. Copy of the order directing the transfer should be forwarded by the Commissioner to the Accountant-General, Bengal,

together with a brief narrative of the origin and particulars of the pension; and the district officer of the district from which the payment is transferred should be instructed to return his portion of the permanent payable order to the Accountant-General. The Accountant-General will then issue a fresh permanent payable order to the officer who will in future pay the pension, or, if that officer belongs to another province, will move the Accountant-General of such province to do so.

6. As a rule pensions shall be paid monthly.

7. Should a pensioner neglect or omit to apply for payment for six months, the district officer shall obtain the sanction of the Commissioner before paying the arrears or continuing the payment of the pension for the future. Should the neglect or omission to apply for payment extend to one year, the sanction of the Board of Revenue must be obtained. When an interval of two years has been allowed to elapse, the case must be laid before Government for orders.

8. Except in the cases specified below, pensioners must appear in person at the time of taking payment of their pensions:—

(*a*)—pensioners of rank who may be exempted by order of Government from appearing personally before the district officer;

(*b*)—female pensioners who, according to custom, cannot with propriety appear in public; and

(*c*)—pensioners who are disabled from appearing by illness or bodily infirmity.

In cases (*b*) and (*c*) the Commissioner shall have power to grant exemption from personal attendance.

9. Pensions of pensioners of rank specially exempted by Government shall be paid to an agent holding a power-of-attorney, upon the production of the permanent order and of a separate receipt.

10. Pensions of pensioners exempted under heads (*b*) and (*c*) of clause 8 of this section may be paid to an agent on their behalf, on production of a life certificate signed by an officer of Government, or by some other well-known and trustworthy person of the permanent order, and of a separate receipt.

11. Commissioners may authorize the payment of arrears due to a deceased pensioner (after such investigation as shall satisfy them of the actual date of the pensioner's death, and that the persons applying for the arrears due are his legal heirs,) in cases in which the arrear is due for a period not exceeding one year. When the arrear is due for a period exceeding one year, reference shall be made to the Board of Revenue.

Section III.—Inquiries into the Identity of Claimants.

1. Pensioners who appear in person to receive payment must be identified by comparison with the particulars given in the portion of the permanent payable order kept by the disbursing officer, who should take every precaution against fraudulent personation. Females or respectable male pensioners who may reasonably object to appear at his *public office* may be identified by him in private or at his own house.

2. In the case of female pensioners not exempted from personal attendance under clause 8 of section II, a female may be employed to assist in the identification.

3. In the case of pensioners exempted from attendance under clause 8 of section II, the disbursing officer must take all possible precautions to prevent imposition, and must, before the first payment in each year, require proof, not only of the existence of the pensioner, but also, when the exemption is based on the ground of illness or bodily infirmity, of the pensioner's inability to appear. The opportunities afforded by visits and by the cold-weather tours of European officers should be taken advantage of to verify the continued existence of such male pensioners as are exempted from personal attendance.

4. When a pensioner can write, his signature on the receipt should, at the time of payment, be compared with that on the disbursing officer's portion of the permanent payable order.

5. In all cases of exemption of male pensioners from personal attendance to draw their pensions, if the disbursing officer entertains any doubt, which he has no convenient means of removing, he should refer the case to the Commissioner for orders. Payment of the pension, however, should not be suspended pending the result of such reference.

Section IV.—Delivery of Certificates to Pensioners.

1. On the receipt by the disbursing officer of the permanent payable order, he shall summon the pensioner, and, on his appearing, shall make over to him his portion of the permanent payable order, and explain to him at what times he can draw his pension and how he must proceed for the purpose. No other certificate need be given.

2. When the pensioner is exempted from appearance in person under clause 8, section II, the permanent order may be made over to any person authorized to act on the pensioner's behalf.

3. When the pensioner's portion of the permanent payable order is much worn, or its back is filled with entries of payment, he should return it to the disbursing officer, who will forward

both portions of the order to the Accountant-General and obtain from him a duplicate order bearing the same number and date.

4. If the pensioner loses his portion, the disbursing officer's half may be returned to the Accountant-General, who will issue a duplicate order bearing the same number and date as the original.

Section V.—Records to be kept on the subject of Pensions, Correction and Transmission of such Records, and Registers of Certificates delivered to Pensioners.

1. In each Collectorate a list of pensions shall be kept up in the form given in Appendix A.—(~~*N.B.*—This will take the place of register 31 [55].~~)

2. All pensions not drawn for two years shall be struck off this register. If renewed by order of Government, a fresh entry will be made in the register.

3. Should a pension not be claimed for six months, the counterpart of the permanent order shall be returned to the Accountant-General. If the pensioner afterwards appear, the district officer may, subject to the rule contained in clause 7, section II, reclaim the permanent order and renew the payment, and, subject to the same rule, may make payment of arrears.

4. Upon the death of a pensioner the district officer should at once report the circumstance to the Accountant-General and return the original permanent order to his office.

5. When pensions are granted, the Accountant-General issues permanent payable orders to the disbursing officer of the station at which the pension is payable, directing him to pay periodically, until further notice, the amount of the pension upon the production of the counterpart of the order and a separate receipt according to the prescribed form. These orders should be entered in the register of permanent orders prescribed by the Comptroller-General in his circular No. 171, dated 15th April 1874.

6. When, under clauses 2 and 3, section II, payment of any pension is permitted at a sub-division, the permanent order of such pension shall be forwarded to the sub-division, a note to that effect being made in the register of permanent orders at the head-quarters station. At each sub-division a register of permanent orders so received shall be kept up in the same form as the register prescribed for the head-quarters station.

7. Upon presentation of a claim for payment, the district officer should at once record the sum paid upon the permanent order, enter the amount in the cash-book, and submit the separate receipt (Appendix B), with his treasury account, to the Accountant-General, as a voucher in support of the charge.

Section VI.—Disposal of Claims to Right of Succession to, or to Participation in, Pensions or Grants, and Grant of Certificate to the Civil Court in Certain Cases.

1. The Board of Revenue is competent to sanction the continuance of hereditary pensions when the hereditary title has been already recognized by Government or decreed by a competent court of justice. But it is to be borne in mind that the Government never undertook, absolutely, to pay the pensions included in the permanent settlement, and that if a pension has unadvisedly been continued to heirs, the hereditary nature of the gratuity may, on the death of the incumbent, again be questioned.

2. As a general principle, pecuniary grants will not be continued after the death of the parties in whose favour they were originally made. Pensioners whose pensions are granted for life only, and are resumable at their decease, are to be in no way encouraged by the local officers to hope that their pensions will be continued to their heirs, and thereby induced to neglect making a proper provision for their families. The Board is to submit to Government for decision any case in which it may be of opinion, on the decease of a life pensioner, that the pension, or any part thereof, should be continued to the heirs.

3. The principles laid down in the memorandum by Mr. F. Millett, printed in Appendix C, are, under the orders of Government, to be followed in recommending, or deciding upon, the continuance or discontinuance to heirs of the various classes of pensions with which the memorandum deals.

4. As a rule, the distribution of pensions is irrespective of Hindu or Muhammadan law, and dependent on the pleasure of Government only. In cases where the original grant of a pension to two or more persons was joint and undivided, the survivor or survivors will be considered entitled to retain only an exact half, or lesser share, according to circumstances, of the whole sum, without reference to sex.

5. But when the grant was of a specific sum annually payable in perpetuity and unconditionally, the district officer may, with the sanction of the Commissioner and the Board of Revenue, grant a certificate to the Civil Court under section 6, Act XXIII of 1871, where the question at issue is the right of one or other of two parties to receive any portion of such grant.

APPENDIX A.

(See Section V, Clause 1.)

Register of Territorial and Political Pensions.

1	2	3		4	5	6		7	8	9
No.	Name and father's name of pensioner.	Residence.		Age at date of grant of pension.	Description of pensioner's person.	Amount of Pension.		Date of Government sanction.	Brief but accurate statement of circumstances of grant, and explanation whether the grant is for life, for more than one life, hereditary, or absolutely perpetual.	Date of decease of pensioner.
		Pergunnah.	Village.			Monthly.	Per annum.			

APPENDIX B.

(See Section V, Clause 7.)

Form of Receipt for Payment.

Bill for pensions chargeable to (*major head*) paid at the treasury between and 187 .

We do hereby acknowledge to have received the amount set against our respective names as pensions due for the periods noted under the orders quoted in our respective permanent payable orders.

1		2	3	4	5	6	7
Payment.		Number of permanent payable order.	Name of pensioner.	Monthly amount.	Period of claim.	Amount paid.	Signature of payee, with stamp if payment exceed Rs. 20.
Date.	Number.						

APPENDIX C.

(See Section VI, Clause 3.)

Memorandum by Mr. F. Millet on Pensions and Charitable or other allowances, dated 12th May 1845.

The Government never undertook absolutely to pay the pensions included in the permanent settlement.

Section 74, Regulation VIII, 1793, provided "with respect to any of the existing established zemindari charges, such as pensions, charitable or other allowances, *which it may be thought proper to continue*, they shall be paid by the Collectors, &c."

Regulation XXIV, 1793, prescribed the rules for determining their continuance or discontinuance, the fundamental principle being that all such pensions and allowances were *gratuitous*.

The following are the principal provisions of that Regulation:—

"Pensions received by virtue of sunnuds granted before the Dewanny, or since granted with the sanction of Government, and pensions received from before 1179 (country era), to be continued to the grantees or original holders. But if the grantees or original holders be dead, the pensions not to be continued to their heirs or descendants without the sanction of Government; and—

"No pension after the death of the person then entitled to it to be continued to his descendants without the like sanction, whether the grant was, in either case, according to the terms of it, hereditary or otherwise.

"Whenever Government orders the continuance of a pension, whether to the original holder or his heir, the Collector to give him a certificate, stating the title of the party thereto *during his or her life*.

"The Collector to keep a register of these certificates, noting therein such personal identifications of the parties as might detect any attempt to transfer the certificates to others.

"The pensions and allowances being gratuitous, the determining upon the continuance or discontinuance of them under the rules prescribed is reserved to Government."

It appears to me plain that according to this Regulation every pension confirmed was to be confirmed as a *life pension* only, and that on the death of any pensioner the case of any new claimant was to be submitted to Government for its determination.

Section 6 of Regulation XXIV, 1803 (Ceded Provinces), provided that pensions granted to fakeers and other religious persons,

for the purpose of lighting mausoleums or mosques, or for that of repairing them, as also to enable them to perform their religious ceremonies, usual in the mohurrum, were to be continued; but that pensions of this description were not to be considered as of a personal nature, and that the Collector was to be responsible for their being applied to the purpose for which they were bestowed.

Certificates were, under this Regulation, to be granted for pensions renewed on the death of pensioners, and registers of certificates to be kept as under Regulation XXIV, 1793; and section 16 declared that the continuance or discontinuance of pensions was, after the death of the persons then receiving them, *to depend solely on the pleasure of Government.*

I reconcile sections 6 and 16 in this way. Pensions received by fakeers at the date of the Regulation for certain purposes were to be continued to them; but if they applied them to other purposes, they would be resumed. On the death of the then holders the pensions were to be continued to their successors or not as Government might determine, each renewal requiring a specific order.

By section 30, Regulation XII, 1805, the provisions of Regulation XXIV, 1793, were made applicable to pensions and allowances granted for religious purposes in Cuttack, with these provisos:—

I.—That pensions obtained from the Government of Berar under grants prior to October 1803 should be continued to the then incumbents, and on their death should descend to their heirs and successors, or revert to Government, as should appear to the Governor-General in Council, on a consideration of the tenor of the grant and all the circumstances of the case, to be proper, under section 4 of the said Regulation.

II.—Pensions received, under whatever authority, for three or more years before October 1803 to be continued to the then incumbents for life; but on their death to revert to Government, unless any particular reasons should appear to Government to exist for continuing them to their heirs and successors.

In the terms "on a consideration of the tenor of the grant" contained in the proviso I, we find the first indication of Government prescribing a rule to itself respecting the continuance of a pension to heirs and successors of incumbents. Section 4, Regulation XXIV, 1793, to which reference is made, contains no such rule.

By section 7, Regulation XXII, 1806, the Board of Revenue were instructed, in determining whether, on the death of a pensioner, the pension, or any part of it, should be continued to heirs

or successors, "to ascertain particularly the situation and circumstances of the person claiming the continuance of the pension, and not to comply with any applications of that nature unless, on the ground of poverty or other substantial reason, the party claiming it shall have a strong claim on the indulgence of Government."

This relates to pensions to a certain amount (fifty rupees) left to the Board's decision; but I presume the principle was applicable to all.

Section 8 enjoined Collectors to discontinue the payment of all pensions where the persons to whom they had been adjudged had died, until it could be determined whether they were to be continued to heirs.

Section 9 had in view the commutation of money-pensions for grants of waste land or property.

It begins by repeating the declaration that pensions are gratuitous, and that the continuance or discontinuance of them is to depend on the pleasure of Government.

It then enacts that adjudged pensions are not to be commuted for grants of land except with the consent of the pensioner, and adds these further provisos:—

That pensions granted for, and *bonâ fide* appropriated to, the support of institutions, either of the Hindu or Muhammadan religion, shall be continued for the support of such institutions, unless the present incumbents or their successors shall, of their own free will and accord, agree to accept waste lands in lieu of the said pensions; and that no pensions which are declared to be hereditary, either by the terms of the grant or by any existing Regulations, shall be commuted without the consent of the present pensioners or their successors.

The first proviso has been quoted as containing an abstract rule that pensions for the support of the institutions therein described shall be continued in perpetuity; but considering the whole scope of the section, it seems to me rather to mean that so long as the allowances are continued by the pleasure of Government they shall be continued in the shape of money payments unless the incumbent for the time being consents to a commutation for land.

So also in respect of pensions which, in consideration of the terms of the grant, the Government may hereafter continue to the heirs of present incumbents. These shall likewise be continued in the shape of money payments unless, with the consent of the heir to whom it is continued, it shall be commuted for land.

The same rule to apply to pensions declared hereditary by the Regulations, *i.e.* those described in section 2, Regulation XXXIV, 1795, and section 2, Regulation XXIV, 1803, which are declared

to be property, and liable to be sued for and inherited as such, and are distinct from the gratuitous pensions.

Suppose, then, a case in which the grant was not hereditary by the terms of it, but which the Government thought it right to continue to the heir of a deceased incumbent, they might insist on his taking land in lieu of it or renouncing all claim to the allowance.

Sections 2 and 3, Regulation XI, 1813, enact that all pensions shall be stopped until those receiving them prove that they are either the original grantees or that they have been regularly declared entitled to succeed to the enjoyment of the pensions, and that new registers shall be made and corrected as often as any pensions revert wholly or in part to Government, or whenever other individuals than those by whom the pensions are at present received shall be adjudged entitled to the reversion of them.

So far, then, as the law is concerned, it appears to me that the continuance or discontinuance of any pension or allowance on the death of an incumbent rests entirely in the discretion of Government; that when continued it should be for the life of the applicant only.

In practice I believe the Government has very much fettered itself in the exercise of this discretion.

CHAPTER IX.

Practice and Procedure.

(*Executive and Administrative.*)

SECTION I.—CIRCULAR ORDERS AND RULES.

COMMISSIONERS may issue no circular orders to their subordinates, on questions of law and general practice, without previous consultation with the Board.

2. A Collector may not alter any existing practice, or introduce any new practice, *not specially required by law*, into his district, without the sanction of the Commissioner, whose duty it is to preserve uniformity of practice in the districts of his division.

3. The Board's circular orders are issued in bi-monthly parts, which are supplied direct (in any number required for office use) to every divisional, district, and sub-divisional office subordinate to the Board.

4. Immediate attention must be paid by all grades of officers to the Board's circular orders. A sub-divisional Deputy Collector, for instance, must at once prepare and submit to the Collector any information which he finds from a circular order will be required from him, without waiting for any special instructions.

5. Vernacular versions of the circular orders are issued for the use of the ministerial officers as soon, after the English version is circulated, as they can be got ready.

6. All the extant circular orders of the Board of Revenue have been codified in this volume; and every circular order of a permanent character now takes the shape of a paragraph, to be added, in its proper place, to these rules. Printed slips of all such additions are supplied for the purpose to all the subordinate revenue officers.

7. No circular order, except those of mere current effect, should be quoted. The rules are the only recognized authority. Old circular orders not abstracted in the rules must be understood to be cancelled.

SECTION II.—COLLECTORS' TOURS.

1. A Collector is expected to visit every part of his district at least once in three years.

2. The duty of visiting the interior for the purpose of acquiring, by personal observation, a knowledge of the actual

circumstances of his district is one of so great importance that its neglect by a Collector is on no account excused.

3. Either an Assistant or Deputy Collector should be left, during the Collector's absence, in charge of the station. Even if there be no such officer, a Collector can easily arrange to be absent for short intervals in the interior without detriment to the public business.

4. Collectors are expected occasionally to perform in person such duties as settlements, &c., which are in general done by their subordinates.

5. Collectors are to submit to the Commissioner, before the 1st of October in each year, a programme of their proposed tour in the interior in the ensuing cold weather.

6. The Commissioner will make any alteration that he thinks necessary in the Collectors' programme, and he is bound to see that the programme is carried out.

7. The Collector is to report to the Commissioner his departure from his station on a tour, and the arrangement that he has made for the current duties of his office.

8. The rules in the following section apply, *mutatis mutandis*, to the inspection by Collectors of sub-divisional offices.

SECTION III.—COMMISSIONERS' TOURS.

1. Commissioners are expected to pass at least a fortnight annually in each district of their divisions, reporting to the Board of Revenue their arrival at, and departure from, each station. The following is a general sketch of the inspection they are expected to make of each district office, and of such sub-divisional offices as they can conveniently visit.

2. To examine carefully all the registers, ascertaining that they are punctually and neatly kept, and pointing out any error or mistaken practice that may come to light.

3. *Especial* attention should be paid to the registers prescribed by law (A to N). Inquiry should be particularly made whether general register B, part I, is kept up by the addition of estates of which the revenue is redeemed under the chapter on *Land Revenue Roll and Accounts*, or which are, otherwise, declared revenue-free.

4. The Commissioner should propose immediately any measure that may appear necessary for keeping these important records in thorough order, and should ascertain that the rules in the chapter on *Land registration under Act VII* (B.C.) *of* 1876 are properly attended to.

5. He should inquire how far the treasury rules are attended to, examining carefully the treasury records and accounts, and

should ascertain by personal inspection that the custody of treasure, currency notes, stamps, and opium, is provided for according to rule.

6. He should inquire whether the immediate registry of new estates is cared for.

7. He should ascertain that the securities of the ministerial officers have been properly tested.

8. The state of the survey records and maps should be specially ascertained.

9. The Commissioner is to inquire whether the rules for the simplification of English correspondence (*section V*) are carried out.

10. He should examine the record-room, and see that the record rules (*chapter on Records*) are adhered to.

11. He should examine the office library and see that the rules (*chapter on Miscellaneous*) are attended to.

12. He should ascertain that the rules for taking evidence are suspended in each court in the district, and that the rules for the service of processes of the revenue courts (*chapter on Practice and Procedure—Judicial*) in English and in the vernacular are suspended in some conspicuous place in the offices of the Collector, Deputy Collector, and Nazir respectively, where they can be read by the general public.

13. He should ascertain that the register of general powers-of-attorney (No. 30 [54]) is properly kept, the powers being attested as directed in section XII, clause 8.

14. He should ascertain that the slips furnished by the Board of Revenue are regularly and intelligently inserted in these rules.

15. He should inquire into the working of the Excise Department, and ascertain that the officers in charge of public distilleries thoroughly understand the use of the hydrometer; that the Collector and his staff visit the distilleries regularly and frequently; and that the tables of duty furnished by the Board of Revenue are hung up and used at each distillery.

16. He should examine the register (No. 60 [90]) of attendance at office kept by each officer; inquire minutely into the state of business before the Collector; provide for the disposal of arrears; and prevent the neglect of any particular branch of duty, or of any of the rules for the conduct of business, such as the rules for taking evidence, &c.

17. The above is not intended to be an exhaustive description of a Commissioner's duty when inspecting a Collector's office; but it will be found helpful as a memorandum of the chief points

of *general inquiry*. With lithographed circular No. 9 of 1853 was circulated a specimen letter addressed by a Commissioner to a Collector after one of these inspections, which shows the nature both of the inquiry to be made and of the orders to be addressed to Collectors.

18. Whenever a Commissioner's inspection order contains any thing of particular interest, recording, *e.g.*, either a remarkably creditable, or a remarkably discreditable, state of the office, a copy should be submitted to the Board of Revenue (*vide* Board's circular order No. 2 of July 1875). But in regard to treasuries, for the inspection of which special rules have been prescribed by circular order No. 5 of November 1874 (modified by circular order No. 4 of December 1875), the memoranda embodying the inspection orders of Commissioners will always be separately submitted to the Board.

19. The register No. 50 (76) serves also as an inspection order book for each head-quarter and sub-divisional station, in which are entered, in separate paragraphs, the orders passed by every inspecting authority, Commissioner or Collector, as the case may be, upon each visit. All such orders should be recorded on the left half of a foolscap sheet, the right-hand half being reserved for the record of the measures taken by the station officer in consequence. This record should always be in the officer's own handwriting. Commissioner's orders, passed upon inspection of sub-divisions, should be always sent in at once for the Collector's information.

SECTION IV.—CONTINGENT BILLS.

1. The Board of Revenue, and Commissioners, are competent to pass contingent charges incurred by their subordinates, being ordinary revenue charges, to an amount not exceeding Rs. 500.

2. Contingent bills, after countersignature by the countersigning authority, are to be sent direct to the Accountant-General.

3. A Commissioner is to prepare only one contingent bill in the month, including in it travelling allowances and all contingent charges on account of both sides of his office.

4. Before the beginning of each financial year, every Collector must submit in duplicate, for the sanction of the Commissioner, a classified statement showing the heads under which he expects to expend the total sum sanctioned, upon the budget estimate, for the contingent expenses of his office, in each of the twelve months of the year.

5. Officers whose bills are countersigned by the Board of Revenue must submit a similar distributory and classified estimate to the Board.

6. The approval by the Commissioner and the Board, respectively, of these classified estimates will be sufficient authority to the treasury officer to pay the monthly contingent bills of a Collector or other officer, respectively, on presentation, without previous audit or countersignature; provided they show no larger expenditure during the month, under each head, than that thus estimated and sanctioned.

7. When travelling allowances are charged in a contingent bill, a certificate is to be appended by the signing officer as follows:—(*See also chapter on Executive and Ministerial Officers.*)

"Certified that was absent from his station during the period for which travelling allowance is herein charged on public duty, and is *bonâ fide* entitled to the travelling allowance charged in this bill."

8. The travelling allowances of an officer paid from the wards' fund are not to be charged in the contingent bill, but in the separate printed bill ordered in chapter on *Wards' and Attached Estates.* In case, however, such an officer is employed partly on general duties, a proper proportion of his travelling allowances must be charged to the Government in the contingent bill.

9. To provide funds for petty expenses, Commissioners and Civil Superintendents of Survey are allowed a permanent advance of Rs. 200 each. The permanent advances to be allowed to Collectors will be fixed by the Accountant-General at such sum, not exceeding Rs. 100, as he may consider necessary in each case.

10. Sub-divisional officers are allowed Rs. 30 each, but Collectors are empowered, where necessary, to raise the permanent advance of any sub-divisional officer to a maximum of Rs. 150, on the understanding that the Collector will himself be responsible for the advance, and that all contingencies (including contingencies on account of lock-up and sub-registry office at the sub-divisional head-quarters, for which no separate advance will be made) will be met out of this sum. In consideration of the special requirements of the sub-divisional stations of Raneegunge, Rajmehal, and Goalundo, the permanent advance at those stations has been raised to Rs. 250.

SECTION V.—CORRESPONDENCE.

1. The name and official designation of the writer of an official letter, with the number and date of the letter, is to be prefixed to it; the number and date of every letter referred to is invariably to be quoted, and every paragraph is to be numbered. All the letters of one day's despatch addressed to one authority are to be enclosed in one envelope, unless this would make the envelope inconveniently bulky and heavy.

2. Letters, however, sent thus in one envelope should be intelligently and carefully arranged, so as, with their enclosures, to be distinguishable, easily, the one from the other.

3. All reports to superior authority must be complete in themselves. Voluminous enclosures are not to be submitted with a simple expression of opinion. It is the duty of every officer making a report to superior authority to state the case concisely in his own language, avoiding all unnecessary prolixity, and not submitting enclosures that are not distinctly required to elucidate the subject. This rule applies with special force to vernacular documents, which it can be very rarely necessary to forward. It is a primary rule that all useless correspondence is to be avoided.

4. The following rules (clauses 5 to 11) for the conduct of English correspondence were issued by the Government in 1860, and are in full force :—

5. No letter of any kind is ever to accompany a monthly bill for payments of salaries; or any contingent bill which is neither unusual or extraordinary, nor likely to be disputed; or any bill regarding which only such short explanation is necessary as can be submitted, in a few words, at the foot of the bill, or in a side note.

6. In cases where grants are made, or charges sanctioned, by the Government, or the Board of Revenue, the disbursing officer is not to send copies of the order sanctioning the charge to the Accountant-General. A copy of the order sanctioning the charge is sent to the Accountant-General direct. It is therefore sufficient to quote in the bill the number and date of the order.

7. In all cases of leave, whether solicited by an Assistant or Deputy Collector, or by an Assistant or a Deputy Magistrate, or by a subordinate Civil Judge, or by any other officer for whose leave the sanction of the Government, or the Board, or the High Court, is required, the following rules are to be strictly observed. When the application is submitted in a verancular proceeding, the said document is to go no further than the office of the first officer receiving it. That officer, be he the Magistrate, or the Collector, or the Superintendent of Survey, or the Judge, or any other person, will, in such a case, transmit a short letter from himself, soliciting the Commissioner, or the Registrar of the High Court, or the Secretary to the Board, or the officer immediately corresponding with him, to grant, or to procure the grant of, the leave solicited. If the original request be in an English letter, it will be sufficient for the officer to send it on in original to the higher authority, with an endorsement in these words—"Forwarded with a recommendation that the leave may be granted;" and in all cases where a letter, and not a proceeding in the vernacular, asking for a simple leave of absence, is transmitted through two or three, or any number of authorities, a similar endorsement

and signature at each stage, without any additional letter, will be sufficient guarantee that the request has been duly weighed and considered by the transmitting authority.

8. In all other cases, when a letter from either a subordinate to a higher authority, or *vice versâ*, contains nothing but a piece of information for the future guidance of such authority; or a piece of information sought for to complete any proceedings, or to rectify any error, or a direct affirmative, or direct negative, to any question put either by the Board, the High Court, the Government, or the Secretary of State for India, it will be quite sufficient if the letter be endorsed or passed on with the signature of each successive authority. The transmitting authority, to retain a trace of the letter, should make a memorandum (duly numbered and dated) in his record-book; but the same fact is not to be repeated in two, or, as is sometimes the case, in three, successive covering letters; nor to be entered in the record by a copy of the letter at length.

9. No letter is to accompany a monthly, quarterly, or yearly statement of any kind which explains itself, or in regard to which a distinct and elaborate report is not required. The signature of the transmitting officer, with date and number to the document at the foot of the statement, will be sufficient in all such cases.

10. It should be the aim of every officer to reduce as much as possible the amount of clerical labour in his office by the introduction of lithographed or printed forms. All statements, forms, and returns, such regular monthly bills as take some time to prepare, and any other documents which are in frequent use, should be lithographed or printed. The forms will be executed at the Alipore Jail Press; and each department or office will be separately debited with the cost of the forms indented for, proper check being exercised in the Stationery Department over all applications for such forms, which must be submitted in accordance with the rules separately laid down by the Board of Revenue. It is to be observed, however, that a form must be sanctioned by the Board of Revenue before it will be supplied.

11. Memoranda and endorsements should be substituted generally as much as possible for covering letters, in forwarding documents, when a brief remark in reference to the document will suffice; all such memoranda and endorsements should be numbered and dated.

12. The use of vernacular words in English correspondence, unless, in any case, it is unavoidable, is prohibited. If a vernacular word is unavoidably used, the English equivalent must be added.

13. All correspondence between English officers, native officers qualified to write and understand English, is to be in English; the practice of corresponding by vernacular proceeding is forbidden. Subordinate officers are strictly forbidden to comment on, or

"This prohibition applies both to gazetted and non-gazetted officers alike. Vernacular proceedings, unless prescribed by law, are to be discouraged." 7-6-87.

contradict, in a vernacular proceeding, the propriety of orders passed by their superiors. If a subordinate wishes to question the orders of a superior, he must do so in an English letter. This does not, of course, apply to a native officer who is acquainted only with the vernacular.

14. Officers are required to take particular care that their official signature is always so distinctly and readily legible that there may never be any room to doubt hereafter that it is genuine and authentic.

SECTION VI.—EMBANKMENTS.

1. The Bengal Embankment Act, VI (B.C.) of 1873, differs from the preceding Acts relating to the same subject mainly in the following particulars:—

(*a.*) All public embankments are divided into two classes,—first, those entered in schedule D, the whole expenses attending which are to be borne by Government; and second, those not entered in the said schedule. The expenses attaching to the latter, when taken charge of by Government, are to be borne, not, as formerly, by the parties bound to maintain them (see section 2 of Act XXXII of 1855), but by the zemindars of the estates and proprietors* of the tenures* which may be benefited or protected by the embankments.

* The definition of these words in the Act should be noted.

(*b.*) To carry out this new principle, provisions are made for the due notification to the parties interested of the works proposed to be taken in hand, of their estimated and actual cost, and of the amount of expenses payable by each class, and also for the recovery by Government of the cost from the zemindars, and for the reimbursement to the zemindars of the proportion payable by proprietors, and to proprietors of that payable by sub-proprietors.

(*c.*) Provision is made in part III for immediate action in certain cases of emergencies.

(*d.*) The procedure for the acquisition of land in such cases, and for the determination of compensation for consequent damages, is described in part V of the Act.

2. The Act also contains a new feature in bringing under the control of the Collector the management, improvement, and alteration of water-courses in certain cases; and as there is reason to suppose that much of the unhealthiness of portions of the country is due to defective drainage, the attention of Collectors is especially drawn to the power for good in this respect now placed in their hands.

3. Great care should, however, be taken to avoid the construction of new embankments or other works which are not absolutely necessary. To ensure due consideration of the necessity

of works, it has been decided that for the present a Collector shall, before taking any action under section 5 of the Act, submit a full report on the case to the Commissioner. This report should be forwarded by the Commissioner to the Board, with an expression of his own opinion as to the necessity or otherwise of the proposed work.

4. Even in cases where resort to the procedure of section 5 would involve "delay * * * likely to be attended with grave and imminent danger to life or property" (and it is only to such cases that the procedure described in part III of the Act applies), the most careful consideration compatible with the circumstances should be bestowed on each case, and simultaneously with action taken under section 11 a report should be submitted to the Commissioner, who should jealously watch any attempt to strain the provisions of that section. Neglect on this point may, under section 15, involve Government in large pecuniary liabilities.

SECTION VII.—ESCHEATS.

1. All property, whether real or personal, to which there is no legal claimant, belongs to the State.

2. The mode of procedure, where *personal* property is left without a claimant, is described in section 7, Regulation V of 1799. In regard to such property, the duty of the Collector is confined to informing the Judge concerning it whenever he becomes aware of its existence. It follows, of course, that he should take such measures as lie in his power to make himself acquainted with the existence of such property.

3. In cases where personal property under attachment of the civil court is claimed by persons alleging themselves to be heirs of the deceased intestate persons, the Collector should be represented before the Judge by the Government pleader, where the interests of Government require such cases to be watched.

4. When *real* property is left without a claimant, it does not appear that the intervention of the civil courts is in any way necessary, or can be, by any law, invoked.

5. By section 7, Regulation XIX of 1810, the Board of Revenue are vested with the general superintendence of all escheats, and are required to inform themselves fully, "through the local agents," of any property of that description, and report to Government whether it should, in their opinion, be sold on the public account, or in what other mode it should be disposed of. The Collector, being an *ex-officio* local agent, should report, for the orders of the Commissioner and the Board, all cases in which he learns the existence of unclaimed real property, and should take immediate possession of such property on the part of Government, taking measures at the same time to invite claimants

to the property as publicly as possible. Should the Collector's action be opposed by any person actually in possession, he must desist from occupying the property and report the circumstances with his opinion in regard to the propriety of instituting a suit for the establishment of the right of Government. Notices inviting claimants to the property should remain open for six months.

6. With reference to the provisions of the law of limitation (Act IX of 1871), the Board will never advise the Government to *sell* any such property until it has been in full possession of it for twelve years.

7. Lands of any value which escheat to Government are usually sold (after settlement, if necessary,) as Government estates, forming a legitimate addition to the public revenue. Small patches of land in the neighbourhood of towns, or such escheats as shops, tanks, and gardens, similarly situate, may, with the special sanction of Government in each case, be appropriated to local improvements.

SECTION VIII.—FINES.

1. Fines can only be imposed by revenue officers, under Act XX of 1848, in cases in which they are authorized by law to summon landholders or call for papers. The procedure prescribed by law must in each case be carefully followed. The report to the Commissioner prescribed by section 2 should be made if possible on the day on which the fine is imposed.

2. The report should be in the accompanying form, and should specify distinctly the nature and object of the call, and the law under which it was made:—

Statement of fines imposed by the Collector (or Superintendent of Survey) of under section 1, *Act XX of* 1848.

District.	Name of estate and pergunnah.	Names of zemindars.	Object of call.	Regulation under which call was made.	Amount of daily fine.	Date of orders imposing the fine.	Date from which the fine is payable.	REMARKS.
1	2	3	4	5	6	7	8	9

3. Immediate measures should be adopted for realizing the fine, which is payable daily, and must not be allowed to accumulate. The fine is to be realized by sale of the estates of the zemindar as for arrears of revenue, and, if the amount be not so realized, by sale of any other property belonging to him, and by the arrest of his person.

No. 2.

CENT orders of Government having modified to some extent xisting rules as regards escheats, the following alterations additions should be made in section 7, pages 205 and 206, d's Rules, Volume I.

ause 5, line 8, after the word "cases" insert the words ject to the exceptions mentioned in clause 5*a*."

The Government has, however, decided not to act upon ight of taking possession as escheats of mere occupancy s (whether transferable or not) of cultivators dying without and in such cases Collectors should not put forward any on behalf of Government, and no report to the Board need de.

the case of any tenure of a middleman or cultivator which, gh of a permanent character, is worth less than Rs. 500, rding to the valuation of such tenures in the district for the being, the Collectors should report all particulars to the d as hitherto, but should refrain from taking possession until orders of Government are received, as, in respect of such res, the Government will not, as a matter of course in every act on its right to claim the escheat.

"On the occurrence of the escheat of estates which may have belonged to Hindus, Mahomedans, or others, to whom the Indian Succession Act does not apply, the Government will deal in a liberal spirit with the claims of persons who, except for the fact of illegitimacy, would have been entitled to succeed, or who for any reason have a moral, though not a legal, claim to consideration: such cases will be reported to the Government of India for final orders." 6-12-82.

"5. As soon as an order to impose a fine is passed by any competent revenue authority, the necessary entries in Register No. 37A (columns 1 to 8) should at once be made, and a certificate that the entries have been made should be given by the mohurir in charge of the register, and filed with the record of the case. The Record-keeper should never receive into his department any record in which a fine has been imposed, unless the papers contain this certificate.

6. The fine register No. 37A should be kept up in the Sheristadar's Department." 11-3-84.

4. An uncovenanted Deputy Collector may levy fines under Act XX of 1848.

SECTION IX.—RELATIVE POWERS OF THE DIFFERENT AUTHORITIES.

1. The powers described in this section are assigned by competent executive authority.

2. The Collector has power to act in all matters not reserved, by any law or order, for the orders of higher authority.

3. The Government has power to issue orders, at its discretion, in any matter in which the power to pass orders has not *by law* been conferred upon a lower authority.

4. It is to be understood in each case that a higher authority has all the powers of any lower authority, and further, may, with or without appeal, modify or reverse any orders passed by a lower authority in a matter primarily within the competence of the lower authority, unless, by any law, the orders of the lower authority are final.

5. A lower authority dissatisfied with the orders of the authority immediately above him may move that authority to refer the matter for the consideration of an authority superior to both. The responsibility in such case rests with the referring officer.

6. Officers are to be very careful to submit no matter for the decision of superior authority which they are competent to dispose of themselves.

7. The authority of a Commissioner is necessary, and sufficient, in the following matters :—

Adjustment of discrepancies in remittances of treasure.—*Chapter on Budget and Miscellaneous Treasury Rules.*

Placing an Assistant or Deputy Collector in charge of a treasury.—*Ib.*

Quashing a division in progress.—*Chapter on Partition of Estates.*

Opening a monthly tax excise shop at less than Rs. 8 a month.—*Separate rules by the Board.*

Postponement of levy of duty on rum used in manufacture of sugar.—*Ib.*

Destruction of refuse, and writing off wastage of ganja.—*Ib.*

Payment of duty on ganja in the interior.—*Ib.*

Allowance of office rent to Deputy Collector stationed in the interior of a district.—*Chapter on Executive and Ministerial Officers.*

Appointment, or removal, of ministerial officers upon a salary of more than Rs. 10.—*Ib.*

Transfer of ministerial officers from one district to another within his division.—*Chapter on Executive and Ministerial Officers.*

Adjustment of travelling allowances of subordinate officers upon the authorized scale.—*Ib.*

Settlements of estates if the jumma assessed does not exceed Rs. 2,000 and the term is for the period fixed for settlements in the districts.—*Chapter on Settlements.*

Cancelment of leases, except in case of default, when the revenue does not exceed Rs. 500.—*Chapter on Land Revenue-roll and Accounts.*

Remission of balances due from estates borne upon the fluctuating department of the roll.—*Ib.*

Suspension of demand against particular estates for the current year.—*Ib.*

Purchase of tents.—*Chapter on Miscellaneous.*

Alteration of the office hours prescribed by Government.—*Ib.*

Adjustment of authorized charges for punkhas in the hot weather in the offices subordinate to them.—*Ib.*

In the Behar division only, purchase of khas-khas tatties.—*Ib.*

Payment of arrears of political or territorial pension undrawn for a year.—*Chapter on Pensions.*

Transfer of pension to another treasury.—*Ib.*

Alteration of practice in a district.—*Chapter on Practice and Procedure* (*Executive and Administrative*).

Adjustment of contingencies in the offices subordinate to them up to Rs. 500.—*Ib.*

Payment of percentage allowances to excluded proprietors of estates.—*Ib.*

Compensation to proprietor for loss of settlement in badsháhi tenures settled with the mafidars.—*Ib.*

Refunds necessary in consequence of his orders and in cases of erroneous payment, and of payments on account of lands released by competent authority.—*Ib.*

Destruction of spoilt records.—*Chapter on Records.*

Employment of subordinate officers to hold sales for arrears.—*Chapter on Sales and other process for the recovery of arrears of revenue.*

Employment of a temporary establishment for the measurement of an estate preparatory to settlement.—*Chapter on Settlements.*

Release of a ward's estate.—*Chapter on Wards' and Attached Estates.*

Raising the upset price of waste land in a district.—*Chapter on Waste Lands.*

Altering the usual sale day of waste lands.—*Ib.*

8. The authority of the Board of Revenue is necessary, and sufficient, in the following instances :—

Admission of charges for lands taken up for public purposes.—*Chapter on Land Acquisition for Public Purposes.*

Transfer of charges from one detail of a budget head to another.—*Chapter on Budget and Miscellaneous Treasury Rules.*

Appeals to Privy Council in wards' cases.—*Chapter on Suits.*

Formal sanction of establishments for the division of estates.—*Chapter on Partition of Estates.*

Compensation for recalling an excise license under the fixed duty system.—*Separate Rules by the Board.*

Employment of preventive establishment at cost of licensed distiller.—*Ib.*

Fee for retail of rum.—*Ib.*

Establishment of a public central distillery.—*Ib.*

Rent and ground rent of public central distillery and of cutcherry and all other excise buildings.—*Ib.*

And of the fee for the use of a central distillery.—*Ib.*

And of retail license fee for sale of country spirits.—*Ib.*

The disposal of large quantities of confiscated opium.—*Ib.*

The retail license fee for sale of ganja.—*Ib.*

Disbursement of excise forfeitures in appealable cases.—*Ib.*

Exaction of more than the authorized security from excise officers.—*Ib.*

Communication to subordinates of Commissioners' reports about character.—*Chapter on Executive and Ministerial Officers.*

Continuance of establishment of Deputy Collector, after his death or removal, to close records.—*Ib.*

Adjustment of travelling allowances in Commissioner's office.—*Ib.*

Reduction of establishment.—*Ib.*

Sale of Government estates.—*Chapter on Government Estates.*

Removal of estates from the roll.—*Chapter on Land Revenue-roll and Accounts.*

Transfer of estates from one district roll to another.—*Chapter on Land Revenue-roll and Accounts.*

Abatements of revenue.—*Ib.*

Incorporation with parent estate of alluvial accretion.—*Ib.*

Remission of balances of land revenue due from estates on the fixed department of the roll.—*Ib.*

Suspension of revenue (general).—*Ib.*

Borrowing elephants for the public service.—*Chapter on Miscellaneous.*

Continuance to heirs of hereditary pensions.—*Chapter on Pensions.*

Payment of arrears of territorial or political pensions undrawn for more than a year.—*Ib.*

Issue of circular orders and rules.—*Chapter on Practice and Procedure* (*Executive and Administrative.*)

Adjustment of Commissioners' contingencies up to Rs. 500.—*Ib.*

Refunds of all kinds with interest.—*Ib.*

Withdrawal of pledged securities from the Bank of Bengal.—*Ib.*

Transfer of entries in account.—*Ib.*

Expenditure for keeping records in order.—*Chapter on Records.*

Settlements of certain classes of estates.—*Chapter on Settlements.*

Farming of wards' estates.—*Chapter on Wards' and Attached Estates.*

Sale of portion of wards' estate in liquidation of debt.—*Ib.*

Investment of wards' surplus otherwise than in Government securities.—*Ib.*

~~Charges of all kinds against the wards' rate.—*Ib.*~~

~~Sanction of establishments payable from the rate.—*Ib.*~~

Relaxation of rule restricting shape of lots of waste land.—*Chapter on Waste Lands.*

Relaxation of clearance conditions in favour of applicant for redemption.—*Ib.*

9. The authority of Government is necessary in the following matters:—

Appeal of Government cases to Privy Council.—*Chapter on Suits.*

Appointment of stamp-vendors on credit.—*Vide separate Rules by the Board.*

Forfeiture of excise deposit by distillers.—*Vide separate Rules by the Board.*

Fixing the rate of duty to be levied on country spirits.—*Ib.*

And the duty on ganja.—*Ib.*

The selling price of opium.—*Ib.*

Leave of absence to executive officers.—*Chapter on Executive and Ministerial Officers.*

Payment of salary to suspended officers.—*Ib.*

Establishments, subject to report to Government of India.—*Ib.*

Grant of titles (Supreme Government).—*Chapter on Miscellaneous.*

Adjustment of all contingencies above Rs. 500.—*Chapter on Practice and Procedure (Executive and Administrative).*

Disposal of escheats.—*Ib.*

Fixing rates of carriage for troops.—*Chapter on Troops.*

Compensation for injury done to crops by troops encamping.—*Ib.*

SECTION X.—ROUTINE.

1. In order to relieve revenue officers as far as possible of the mechanical labour of signing papers the following practice is authorized :—

2. The *head clerk* in a Commissioner's and Collector's office may authenticate, with his English signature, copies of letters, statements, decisions, &c.

3. The *sheristadar* may sign orders of the following descriptions :—

to file papers in a case or record them in the office ;

to return exhibits, &c., to the owners ;

to give copies of decrees, judgments, or papers ;

calling for a report or explanation from any ministerial officer ;

making over papers of any description to the ministerial officer concerned.

4. The sheristadar is entirely responsible for every order he signs. If in any case he has a doubt as to what order ought to be passed, he will of course obtain the orders of the presiding officer.

5. If, from adventitious circumstances, the date or character of an order is likely to be important, the executive officer should himself sign it.

6. Reports from one branch of an office to another should be avoided.

7. The Superintendent of the Board of Revenue, and Personal Assistants to Commissioners, are authorized to sign reminders, dockets, and other formal letters, and to authenticate copies, &c.

8. Personal Assistants to Commissioners are authorized to countersign travelling allowance and all other bills, not containing charges of an unusual nature, which have heretofore been passed by Commissioners alone. Bills preferring charges other than of an ordinary character must be countersigned by Commissioners themselves.

SECTION XI.—TRANSFER OF CHARGE.

1. Whenever the transfer of a Collectorate or Treasury from one officer to another is reported, the cause of the transfer is to be stated.

2. An officer taking charge of a Collectorate should examine particularly the state of the camp equipage and of the library.

3. An officer delivering over charge, whether of a Collectorate or a Commissionership, is to furnish to his successor, for transmission to superior authority, a list of all existing arrears of business, and a memorandum, for the annual report, of his opinion of the official character and conduct of his subordinates to the date of his quitting office.

4. An officer taking charge of a Treasury is always to ascertain the amount of cash balance by passing the coin through the scales.

SECTION XII.—MISCELLANEOUS.

1. A Collector *may* satisfy the undisputed claims of parties claiming to be the legal representatives of deceased creditors of the State to sums of Rs. 100 and under without requiring the production of a certificate under Act XXVII of 1860. There must be, of course, no doubt as to the money being due to the estate of the deceased and as to the right of the claimant. In no case may more than Rs. 100 be paid away without a certificate.

2. When any person is confined in the civil jail for non-payment of a debt to Government, the sanction of the Board is necessary to his release so long as a sum exceeding Rs. 1,000 remains due from him.

3. Revenue officers may consult the Advocate-General on points of English law through the Board of Revenue only.

4. Upon receipt of a notice from the Sheriff of Calcutta attaching money in a Collector's hands belonging to private individuals, the Collector is to send a simple acknowledgment of the receipt of the notice. He is then, immediately, to communicate to the Solicitor to Government the circumstances under which the money came into his hands, the conflicting claims (if any)

which have been made to it, and his reasons (if any) for thinking that the money should not be paid to the Sheriff. This information is to be furnished in so complete a shape as to enable the Solicitor without delay, and without further reference, to prepare an affidavit to be sworn by the Collector, if it should be thought advisable to show cause against any rule *nisi* for the payment of the money being made absolute. The Collector must be careful, meanwhile, to confine himself to acknowledging the notice. He must not pay away the money without specific instructions from a competent authority, or he may render himself personally liable for the amount.

5. Contracts in the mofussil to which Government is a party are to be executed, according to established custom, in the name of the Government (Sirkar). The Act of Parliament which regulates the making of contracts by the Government, to which English law is applicable, is appended to circular order No. 21 of 1860 (*vide* also circular order No. 5 of November 1876).

6. "The Government has the right of fishery in all navigable rivers which are public property, unless the right has been granted or leased to some individual. But in regard to tidal rivers, it may sometimes be expedient that the exclusive right of fishery should not be granted to private individuals, or to certain classes of individuals, to the exclusion of the general public. A Collector should not

"All general powers-of-attorney authorizing agents to act in any revenue office, and on behalf of any one, are to be produced in original if required. A copy of each general power is to be filed in the Collectorate. A file of the copies is to be maintained, with an index cover showing (*a*) the serial number, (*b*) the names of the parties (the principal and the attorney), (*c*) the date of execution.

The copies so filed are either (*a*) (if the originals have been registered) to be certified by the Registering officer, or (*b*) (if the originals have not been registered) to be attested by the serishtadar, by the attorney himself, by two witnesses and by the District or Sub-divisional officer.

The copies are in all cases to be made on the paper 'for copies' sold at the Collectorate. 7-1-88.

This fee should be realised by stamps which should be attached to the instruments, the attestation of which is desired."

"10. When an agent acting under a general power-of-attorney institutes a suit on behalf of his principal, such general power-of-attorney must be registered in the Court, or a copy thereof must be filed with the record. A general power-of-attorney held by a vakil does not exempt him from the obligation of filing a vokalatnama bearing the usual court-fee, when he conducts a suit on behalf of his principal professionally and not merely as an agent." 1-6-85.

11. No payment of money is on any account to be made to an agent for another party until the disbursing officer, or his assistant or deputy, has thoroughly satisfied himself that the agent is authorized to receive it. Particular attention should be directed to the signature and attestation, and the disbursing officer should take the greatest care to assure himself of their genuineness.

12. In the case of estates managed directly, or let in farm, Commissioners are competent to authorize payment to the disseized proprietor of an allowance to an amount not exceeding 10 per cent. on the net collections. They are also competent to sanction compensation to proprietors for loss of settlement in badshahi tenures settled with the mafidars under the rules for the attachment of such tenures.—(*See appendix to chapter on Settlements.*)

13. If a joint receipt from all the shareholders cannot be obtained, proprietary allowances may be paid separately to the individuals entitled, if there is a record of their share in general register A, and if their right to receive the allowances is undisputed.

14. A proprietor or co-proprietor of an estate paying revenue to Government is not entitled to a refund of any sum which may have been paid by him on account of the revenue of the estate of which he is proprietor or co-proprietor in excess of the amount due from the estate up to the date of such payment, unless such payment shall have been specially made as a deposit under section 15, Act XI of 1859.

15. Refunds of current deposits may be made upon the authority of the Accountant-General. A Commissioner may sanction refunds rendered necessary by any orders that he has legally passed, and refunds in cases of erroneous payment, and of payments on account of lands released by competent authority. All other refunds require the authority of the Board of Revenue, who will inform the Accountant-General of any refunds that they may authorize. The Board may sanction interest upon sums refunded.

16. If an application for the refund of a deposit that has been credited to the Government appear to require special orders, it should be submitted to the Board of Revenue through the Commissioner; otherwise, and ordinarily, it should, if the amount to be refunded does not exceed Rs. 50, be addressed direct to the Accountant-General, and in other cases to the Board, who will forward it, after sanction, to the Accountant-General. The following particulars must be given in all such applications:—

(*a.*) Reference to the registers showing number of original deposit, and of any subsequent entry in which it has been included.

(*b.*) Nature of the deposit.

(*c.*) Date of deposit.

(*d.*) Reasons why it has not hitherto been applied for.

(*e.*) Name of present applicant, and, if he be not the original depositor, the grounds upon which it is proposed to pay the money to him.

(*f.*) Certificate of Collector that after due inquiry he finds the refund applied for to be just and proper.

17. A form of application has been prescribed by the Board, printed copies of which should be obtained without delay from the Superintendent of Stationery.

18. Whenever a refund or disbursement of money has been sanctioned on account of law charges or other account, ~~the amount should be transferred to deposit in the name of the party entitled to receive it, and~~ notice should be served on ~~him,~~ free of charge, requiring him to make immediate application for payment on pain of forfeiture of interest from a given date, which should be fixed with reference to the distance of the party's residence from the Collector's Treasury.

19. The certificates required by clause (*f*), rule 15, must be invariably signed by the Collector himself. Should an application be preferred during the Collector's absence from his head-quarters, and should he be unable in consequence to make the necessary inquiries into the propriety of the refund applied for, its disposal must await his return.

20. In recommending refunds, whenever there has been any delay the Commissioner must ascertain the cause and report the officer responsible.

21. Whenever lands are granted, either wholly or in part, revenue free, a condition of resumption in case of misconduct is to be inserted in the title-deed.

22. All lands declared to be revenue free should be immediately entered in general register B, part I.

23. A form of agreement to be used between Government and the farmers of toll-gates established under the provisions of Act VIII of 1851 has been approved by Government for adoption generally in the districts of the Lower Provinces. Copies of the form in English and in the vernacular can be obtained from the Superintendent of Stationery.

24. Securities lodged in the Bank of Bengal cannot be withdrawn without the orders of the Board of Revenue. Securities deposited as a pledge for the payment of revenue or rent should be retained in the Collector's own custody, so as to be available for sale at any time without delay.

25. Government officers are forbidden to invest public and charitable funds otherwise than in Government securities, or to deposit such funds save in a Government Treasury, the Bank of Bengal, or one of its branches.

26. The Board is authorized to sanction transfers from one head of account to another.

27. Every officer possessing a knowledge of English, in ordering payment of any sum of money from a Treasury, must record his order in that language, distinctly specifying the account under which payment is made and the reasons for ordering it. This rule is not to apply to purely formal payments of salaries.

28. Title-deeds, conveyances, and other similar legal documents belonging to the Bengal Government, connected with property in Calcutta and the suburbs, should be deposited with the Government Solicitor, and those relating to property in the mofussil with the Registrar-General, Lower Provinces. Security bonds of ministerial officers, which require frequent examination and testing by the local authorities, need not be sent to the Registrar-General for deposit.

29. All applications for copies of documents deposited with the Registrar-General, Lower Provinces, under the above rule, should be made to the local officers, who will transmit them to the office of the Registrar-General, with a memorandum shewing the fee to be charged in each case.

30. In all applications forwarded to the Board for sanction of expenditure of any description whatever, it must be stated whether the expenditure is covered by the budget allotment of the office by which it is to be incurred under the head to which the charge appertains.

"2A. With his report in cases in which public officers are removed or dismissed from the service of Government, the Commissioner should invariably submit the originals, or copies of the written charge, defence, and decision thereon, which are required by clauses 9 and 9 *a*, section IV, chapter II, page 35 of these rules." 1-1-81.

CHAPTER X.

Practice and Procedure.

(*Judicial.*)

SECTION I.—APPEALS.

(*N.B.*—Sections II, III, V, and IX, have been included in this chapter for the use of officers in those districts in which Act X of 1859 is still in force.)

THE Board of Revenue is competent, with or without appeal, to call for, revise, or alter any proceedings of a Commissioner or other subordinate revenue authority not made final by law. Commissioners will receive and transmit to the Board only such petitions of appeal against orders passed by them as belong to the following cases :—

Partition of estates under Act VIII (B.C.) of 1876.

Punishment of ministerial officers.

Orders regarding revenue agents, Act XX of 1865.

Sales, Act VIII (B.C.) of 1865.

Commissioners, in forwarding such petitions for the Board's orders, shall also submit a report in English.

2. Commissioners are requested to forward such petitions within a fortnight of their receipt. In any case in which a Commissioner may be unable to prepare the necessary report on the subject of the appeal within that period, he must forward the appeal, retaining a copy, and explaining why he has been unable to report on it.

3. Petitions of appeal presented to a Commissioner for the purpose of being forwarded to the Board must be prepaid by postage stamps, affixed to the open envelope containing the petition.

4. In all cases other than those specified above, the appeals must be addressed to the Board direct, and must be of the nature of a special appeal in a civil court, *i.e.* the ground of appeal must be of a disputed point of law or revenue practice. The points raised must be certified in brief on the back of the petition.

5. Appeals must be made to the Board of Revenue within the time allowed by law, or, where there is no such provision, within one month of the date of the Commissioner's order appealed against, deducting the time occupied in obtaining copy of the order. To enable the Board to calculate this deduction, the rule in section II, clause 17, must be carefully observed by Commissioners. The Board have a discretion to admit an appeal after time.

6. Whenever a report is called for from a Commissioner upon an appeal against his orders, he is expected to draw it up himself, and not to require the Collector to do so. In submitting such reports, Commissioners are always to preface their remarks by a short and clear narrative of the facts, to enable the Board to understand the allegations and answers which follow. The report itself is to be made in double column, the allegations of the appellant being stated, in order, in the left hand column, and the Commissioner's remarks upon, or reply to, each allegation being entered in the right hand column, opposite to the allegation to which they refer. When records are submitted to the Board, the important papers should be marked, and a list thereof appended to the report.

7. The orders of a Commissioner are not ordinarily reversed or altered except upon the concurrent opinion of both the Members of the Board.

8. In cases in which the period within which Commissioners are authorized to receive appeals from the orders of their subordinates is not regulated by law, such appeals should ordinarily be rejected if not made within one month from the date of the order appealed against. Commissioners have, however, a discretion to depart from this rule.

9. The Board will not interfere with the orders of the local authorities till notice has been served on the respondents who are entitled to be heard in appeal. Such notice will be served, at the expense of the appellant, by the Collector of the district, on his receiving the necessary instructions, which will be communicated through the Commissioner.

10. The period of 15 *days* may be adopted as the period within which appeals may be preferred to a Collector against the order of a Deputy Collector in settlement, division, and miscellaneous proceedings. But as there is no law fixing the period of appeal, no appeal should be rejected because preferred after the lapse of 15 days, if preferred within a reasonable period, and if the Collector sees sufficient grounds for his interference.

11. With every appeal, whether to the Collector, Commissioner, or the Board, an authenticated copy of the order appealed against must be filed.

12. A notice is to be suspended in the court-room of every Commissioner, to the effect that when appellants before the Board are not present, or represented, their appeal will, unless strong grounds for interference are shewn in the petition, be struck off in default.

13. On an order striking off an appeal being communicated to the Commissioner, that officer will cause a notice to be hung up in his office for one week, to the effect that the appeal has been struck off on default.

14. A copy of the above rules, both in English and the vernacular, should be kept suspended in a conspicuous place in every Collector and Commissioner's offices.

SECTION II.—EXAMINATION OF WITNESSES, ADJOURNMENT, JUDGMENTS, &c.

1. Every witness is to be examined *vivâ voce* in open court in the presence of the presiding officer.

2. The presiding officer must not be engaged in any other business whilst the examination of a witness is going on, or whilst any documentary evidence is being read.

3. If, whilst the examination of a witness is going on, the presiding officer is compelled to attend to any other business, the examination of the witness must be stayed as long as such other business is being attended to.

4. The examination of a witness must not be interrupted for the purpose of enabling the presiding officer to attend to other business, unless such business be of an urgent nature.

5. If the evidence be not taken down by the presiding officer, he must make a memorandum, in his own handwriting, of the substance of what each witness deposes. Such memorandum must be written legibly in the vernacular language of the presiding officer, or in English, at the option of the presiding officer, if he is sufficiently acquainted with that language; and it must be signed by the presiding officer and dated, and is to form part of the record, and to be always sent up with the record to the appellate court in the event of an appeal.

6. Pressure of business is not admitted as an excuse for not making this memorandum; physical inability (the nature of which must be recorded) is alone admitted as an excuse.

7. It is the duty of every appellate revenue court to examine the memorandum of the evidence made by the presiding officer of the court of first instance, and to report to the Commissioner of the division in every case in which, upon the hearing of an appeal or otherwise, it appears that the above rules have not been strictly and properly attended to.

8. The memorandum made by the presiding officer of the court of first instance must in all cases form part of the documents to be sent up to the High Court on special as well as on regular appeals.

9. After the examination of witnesses has commenced, the trial is to be proceeded with until all the witnesses on both sides have been examined (those of the party upon whom the *onus* of proof lies being examined first, and then those of the opposite party), and an adjournment of the hearing must not be allowed except for sufficient cause, which must be recorded.

10. Cases may arise in which, from the absence of an important witness, which could not be avoided by the party who requires his evidence, it may be necessary to adjourn the hearing. In such cases the evidence of the witnesses in attendance must be taken, and witnesses must not be detained, or required to attend again, unless for some special reason to be recorded.

11. Whenever an ADJOURNMENT takes place, it is to be for as short a time as possible, regard being had to the circumstances under which the adjournment is granted.

12. No adjournment must be granted in any case, except *vivâ voce*, in open court. The day to which the case is adjourned must in all cases be stated publicly by the presiding officer in open court, and the reason for the adjournment must also be stated and recorded.

13. A list of all cases adjourned, and the day to which each case is adjourned, is to be affixed in some conspicuous part of the court-house.

14. If, after all the witnesses have been examined, the exhibits perused, and the parties heard, by themselves or their pleader, the presiding officer is not prepared to deliver judgment, he may postpone the delivery thereof until a future day, of which due notice must be given, as required, in the case of civil suits, by section 183, Act VIII of 1859. The witnesses must not be detained.

15. The whole of the JUDGMENT, as written, must be pronounced *vivâ voce* in open court, either in the language in which it is written or in the language used in the court.

16. The presiding officer of the court in which the judgment is delivered is held responsible if the decree be not drawn up, in every case, within a reasonable time after the delivery of the judgment, and if certified copies of both decree and judgment are not furnished within a reasonable time after application for the same and the production of the necessary stamps.

17. The presiding officer is to make a memorandum on the decree, in his own handwriting, of the date on which he actually signs it, and on the certified copies of the day on which they are furnished.

18. The presiding officer of every court must sit punctually at the hour appointed.

19. A copy of these rules, together with a translation thereof in the vernacular of the district, is to be hung up in some conspicuous part of every revenue court at all times during the sitting of the court.

20. No excuse is admitted for any wilful or negligent disobedience of the above rules. District officers are to report to the Commissioner of the division every case in which a violation of the same shall come to their knowledge.

SEPTEMBER 1882.

MR. REYNOLDS.

No. 4.

THE following rules should be substituted for those at present contained in section 4, chapter X, volume I of the Board's Rules.

SECTION IV.

REVENUE AGENTS.

(Rules made by the Board of Revenue under section 17, *Act XVIII of* 1879.)

1. Any person, who has obtained from the Judge a certificate from the Examiners that he is qualified to present himself for examination as a mooktear, may present himself for examination for the office of revenue agent.

2. Any person without such certificate may be admitted to examination for the office of revenue agent if he can satisfy the Collector of the district that he possesses the following qualifications, viz. :—

1*st*.—That he is a person of good moral character.

2*nd*.—That he has passed the Entrance examination of the University of Calcutta, Madras, or Bombay, or possesses a certificate of having passed the vernacular or minor scholarship examination or some other public examination certified by the Director of Public Instruction or by an Inspector of Schools to be equivalent thereto.

3*rd*.—That he is not under the age of twenty, nor above the age of thirty-five years, unless he has been previously practising as a mooktear, in which case no enquiry as to age is necessary.

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3. Every candidate for examination for the office of revenue agent must, at least six weeks before the day fixed for the examination, give notice to the Collector of the district in which he resides of his intention to present himself at the ensuing examination, ^ ^ ^

4. The Collector, if satisfied that the candidate is qualified for examination, will ~~enter his name, with a description sufficient for identification, in register No. 59 [89], and will~~ furnish the candidate with a certificate that he is qualified to present himself for examination.

5. Before the date of examination every candidate must pay a fee of Rs. 5 to the Collector of the district, whose receipt for the same is to be endorsed on the certificate described in clause 4.

6. Candidates residing in Calcutta must give the notice prescribed in clause 3 and pay the fees prescribed in clause 5 to the Collector of the 24-Pergunnahs.

7. The examination is held before such persons as the Government of Bengal may appoint to be Examiners under section 37, Act XVIII of 1879, and according to such Regulations as may, from time to time, be made by the said Government for conducting such examination.

8. The following arrangements* are at present in force :—

(*a*) The examination is in the following subjects :—

I.—The Permanent Settlement, the Government lien on land, and the mode in which estates can be brought to sale for arrears of revenue.

II.—The law of under-tenures, and the mode in which the same can be brought to sale for arrears of revenue and rent.

III.—The law for the division of estates.

IV.—The rent-law.

V.—The law relating to survey and settlement.

VI.—The law of evidence.

VII.—The stamp laws.

* This rule has been approved by the Local Government in orders No. 437T—R, dated 18th September 1882.

SECTION III.—EXHIBITS.

1. The date on which any exhibit is filed in court should be noted upon it and authenticated by the initials of the Collector or of a Deputy or Assistant Collector. Should the exhibit consist of one or more pages, forming a portion only of a book, or bundle of papers tied or bound together, such page or pages need alone be attested.

2. Revenue officers are to be guided by sections 135 and 136, Act VIII of 1859, in regard to the return of original documents filed as evidence in suits in their courts; that is to say, such documents may be returned without retaining copies when the time for preferring an appeal from the decision passed in the suit has elapsed; or, if an appeal has been preferred from such decision, then after the appeal has been finally disposed of. If the documents are returned earlier, copies must be kept,—on plain paper, if the original itself required no stamp under schedule A, Act X of 1862, or on a stamp of 8 annas if the stamp upon the original did not, under the said schedule, exceed 8 annas, otherwise on a stamp of 8 annas per sheet.

3. A revenue officer should impound any paper filed in his court that he considers spurious or forged.

SECTION IV.—QUALIFICATIONS OF REVENUE AGENTS.

(*Rules prepared by the Board of Revenue under Section* 23, *Act XX of* 1865).

1. Any person who has obtained from the Judge a certificate that he is qualified to present himself for examination as a mukhtar may present himself for examination for the office of revenue agent.

2. Any person who can satisfy the Collector of the district that he possesses the following qualifications may be admitted to examination for the office of revenue agent, viz.—

1st.—That he is a person of good moral character.

2nd.—That he has received a liberal education.

3rd.—That he is not under the age of twenty, nor above the age of thirty-five years, unless he has been previously practising as a mukhtar, in which case no inquiry as to age is necessary.

3. Every candidate for examination for the office of revenue agent must, at least six weeks before the day fixed for the examination, give notice to the Collector of the district in which he resides of his intention to present himself at the ensuing examination.

4. The Collector, if satisfied that the candidate is qualified for examination under clause 1 or 2, is thereupon to enter his name, with a description sufficient for identification, in a register (No. 59 [89]), and to furnish to the candidate a certificate to that effect.

5. Before the date of examination, every candidate must pay a fee of Rs. 5 to the Collector of the district, whose receipt for the same is to be endorsed on the certificate described in clause 4.

6. Candidates residing in Calcutta must give the notice, and pay the fees, prescribed in clauses 3 and 5 to the Collector of the 24-Pergunnahs.

7. The examination is held before such persons as the Government of Bengal appoint to be examiners under section 24, Act XX of 1865, and according to such regulations as may be made by the said Government for conducting such examination. The examination is in the following subjects :—

A.—The permanent settlement, the Government lien on land, and the mode in which estates can be brought to sale for arrears of revenue.	Regulations I, II, VIII, XI, XIX, and XXXVII of 1793; Acts XI of 1859, VII (B.C.) of 1868, as amended by Act II (B.C.) of 1871, and IV (B.C.) of 1870.
B.—The law of under-tenures, and the mode in which the same can be brought to sale for arrears of revenue.	Regulations VIII of 1819 and I of 1820; Act VIII (B.C.) of 1865.
C.—The law for the division of estates.	Act VIII (B.C.) of 1876.
D.—The relation of landlord and tenant.	Acts VIII (B.C.) of 1869, VIII of 1859, XXIII of 1861, and VI (B.C.) of 1876, &c.
E.—The law of evidence.	Acts I and XVIII of 1872.
F.—The stamp laws.	Acts XVIII of 1869 and VII of 1870, &c.
G.—General.	Act XX of 1865 and Act IV of 1876, &c.

8. The following are the regulations prescribed for the examination of revenue agents :—

(*a*)—The examination of applicants for admission as revenue agents shall be held by a committee composed of the Subordinate Judge, and where there is no such officer the Sudder Moonsif, *ex-officio*, and a selected Deputy Collector, at the head-quarters of each district. The Deputy Collector should be selected, from time to time, by the Commissioner of the division, as occasion may require. The Collector, or a covenanted Deputy Collector, should also be an examiner, and one

VIII.—General, in which are included more particularly the Cess Act, the laws relating to land acquisition, license tax, and excise, and the rules of the Board of Revenue. SEPT. REV

(*b*) The examination of applicants for admission as revenue agents shall be held by a Committee composed of the Subordinate Judge, and where there is no such officer, the sudder moonsif, *ex-officio*, and a selected Deputy Collector at the head-quarters of each district. The Deputy Collector should be selected, from time to time, by the Commissioner of the Division, as occasion may require. The Collector, or a Covenanted Deputy Collector, should also be an Examiner, and one of these officers should alternately preside at each examination, in order to avoid the possibility of the Examiners being divided.

(*c*) The examination shall be held once in each year, on the second Monday in August, or on such other date as the Government may direct, and shall be by questions in writing and *vivâ voce*.

(*d*) The examination shall be conducted in English or in the vernacular of the district, at the option of the candidate.

(*e*) Previously to each examination, the Board shall prepare written questions on the subjects mentioned in paragraph 8 of these rules.

(*f*) There shall be ten written questions. The number of marks to which each candidate shall be entitled for a full answer to each question shall be separately specified by the Board at the time of preparing the questions. The *vivâ voce* questions shall be prepared by the Local Committee: at least four questions shall be asked of each candidate.

(*g*) The aggregate number of marks for full answers to the whole of the ten written questions shall be one hundred and sixty, and the full number of marks for the *vivâ voce* questions shall be forty.

(*h*) To be entitled to pass, a candidate must obtain one hundred marks at least in the written paper, and twenty-five in the *vivâ voce* examination.

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(*i*) The number of marks, whether full or less than full, to which each candidate shall be entitled for his answers, as well to the written questions as upon *vivâ voce* examination, shall be determined by the Committee in each district, who shall thereupon declare, as to each candidate, whether he has or has not passed the examination, and report the result to the Secretary to the Board of Revenue, who shall transmit the same to the Government, for the publication of the names of the successful candidates in the *Calcutta Gazette*.

9. Any person who passes the examination and who desires to be admitted as a revenue agent is entitled, on presentation of the certificate of the Examiners, to apply to the Collector of the district for a certificate. The application and examination certificate, and a certificate stamp of the proper value, are to be forwarded by the Collector to the Board of Revenue, with such remarks as he may think fit to make thereon, accompanied by a statement in the following form, which is the form of the register kept by the Board :—

Consecutive number.	Date of application.	Name of applicant.	His age.	His father's name.	District.	Class of court in which he intends to practise.	Date of former certificate, if any.	REMARKS.

On inspection of these papers the Board will grant or refuse the certificate applied for.

The certificate shall be in the following form :—

"Certificate No.

Pursuant to the 'Legal Practitioners Act, 1879, I hereby certify that of having been admitted as a revenue agent*

* To be filled up with the word "before" or 'after" with reference to the proviso in section 10 of the Legal Practitioners Act, 1879

"9*a*. The Collector should keep up in his office a register (No. 66) of persons admitted and enrolled as Revenue Agents."

"66 register of persons admitted and enrolled as Revenue Agents."

the first day of January 1880, is entitled to practise as a revenue agent before a of revenue in the Lower Provinces, and before any officer subordinate to a of revenue in the said provinces, up to the end of the year 18 , now current.

Given under my hand this day of 18 .

Secretary to the Board of Revenue, L.P.

10. If any person, having passed the examination entitling him to be admitted and enrolled as a revenue agent, shall fail to apply for such admission and enrolment for a period of one year from the time of passing the examination, he shall not be admitted and enrolled unless by special order of the Board.

11. Any person who holds any appointment under Government or carries on any trade or other business at the time of his application for admission as a revenue agent, must state the fact in his application for admission. The Board may refuse to admit such person, or may pass such orders on his application as they think proper.

12. Any person who, after having been admitted as a revenue agent, accepts any appointment under Government, or enters into any trade or other business, must give notice thereof to the Collector of the district for transmission to the Board of Revenue, who may thereupon pass such orders as the said Board may think fit.

13. Collectors and Deputy Commissioners of districts are authorized to renew certificates, and all such certificates whether taken out for the first time or renewed shall be in force from the date on which they are taken out till the 31st December next ensuing.

14. The statement of the renewals of the certificates of revenue agents required by section 18 of the Act should be submitted to the Board in the form appended to this rule in the first week of February each year, together with a list of those agents who have not renewed their certificates up to the date of report,

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and who are not therefore entitled to practise. A list containing the names of all such persons is to be affixed at the Collector's office with an intimation that they are liable to penalties if found practising without having renewed their certificates. If any revenue agent, whose name appears in such list, shall subsequently take out a certificate during the year, his name shall be reported to the Board. But no certificate, which has been left unrenewed for more than three years, shall be renewed without the permission of the Board.

1	2	3	4	5	6
Number in the Collector's register.	Number in the Board's register.	Name of revenue agent.	Date of expiry of the last certificate.	Date of renewal.	Remarks.

15. All transfers of revenue agents from one district to another should be immediately notified to the Board, after making the necessary enquiries, by the Collector of the district to which they transfer their practice.

16. The Government of Bengal have authorized Commissioners and Collectors to grant the general or special sanction necessary under the proviso of section 20, Act XVIII of 1879, before any person, not an enrolled revenue agent, may commence and prosecute any business on behalf of another in a revenue office. Great discretion must be used in granting such sanction, which should be accorded only under special and exceptional circumstances.

No. 5.

THE word "resident" should be omitted from question 17 of register No. I at page 5 of Board's Inspection Manual.

E. S.—Reg. No 7976.J—698—6-10-82.

of these officers should alternately preside at each examination, in order to avoid the possibility of the examiners being divided.

(*b*)—The examination shall be held once in each year, on the second Monday in August, and shall be by questions in writing and *vivâ voce*.

(*c*)—The examination shall be conducted in English or in the vernacular of the district, at the option of the candidate.

(*d*)—Previously to each examination, the Board shall prepare written questions on the subjects mentioned in paragraph 7 of the abovementioned rules.

(*e*)—There shall be twelve written questions. The number of marks to which each candidate shall be entitled for a full answer to each question shall be separately specified by the Board at the time of preparing the questions.

(*f*)—The aggregate number of marks for full answers to the whole of the twelve questions shall be one hundred and sixty.

(*g*)—The full number of marks for the *vivâ voce* examination, in which the candidates shall be asked at least four questions, shall be fifty.

(*h*)—The written questions, and also the questions upon the *vivâ voce* examination, shall be so framed as to test the knowledge of the candidates in the subjects mentioned in paragraph 7 of the rules above alluded to.

(*i*)—To be entitled to pass a candidate must obtain one hundred marks at least in the written paper, and thirty in the *vivâ voce* examination.

(*j*)—The number of marks, whether full, or less than full, to which each candidate shall be entitled for his answers, as well to the written questions as upon *vivâ voce* examination, shall be determined by the committee in each district, who shall thereupon declare, as to each candidate, whether he has or has not passed the examination, and report the result to the Secretary to the Board of Revenue, who shall transmit the same to the Government for the publication of the names of the successful candidates in the *Calcutta Gazette*.

9. Any person who passes the examination, and who desires to be admitted as a revenue agent, is entitled, on presentation of the certificate of the examiners, to apply to the Collector of the district for a certificate in the form prescribed in schedule 3, Act XX of 1865. The application and examination certificate are to be forwarded by the Collector to the Board of Revenue, with such remarks as he may think fit to make thereon, accompanied by a statement in the following form. The postage charge

for transmission of the application and the certificate from and to the Board should be paid by the applicant :—

Consecutive number.	Date of application.	Name of applicant.	His age.	His father's name.	District.	Class of court in which he intends to practise.	Date of former certificate, if any.	REMARKS.

On inspection of these papers the Board will grant or refuse the certificate applied for.

10. Whenever a certificate shall have been granted by the Board, the Collector shall, at the time of delivering it to the applicant, recover from him the value of the stamp upon which it is engrossed.

11. Any person who, on the 1st January 1866, had been practising for the term of one year at least, immediately preceding that date, as a mukhtar in a revenue office, and who can satisfy the Collector of the district in which he has ordinarily practised that he is a person of good moral character and qualified, by his knowledge of law and procedure, to continue practising as a revenue agent, may be admitted to practise in any revenue office.

12. Any person who, after having been admitted as a revenue agent, accepts any appointment under Government, or enters into any trade or other business, must give notice thereof to the Board of Revenue, who may thereupon pass such orders as the said Board may think fit.

13. Any person who holds any appointment under Government, or carries on any trade or other business at the time of his application for admission as a revenue agent, must state the fact in his application for admission.

14. The statement of the renewals of the certificates of revenue agents required by section 21 of the Act should be submitted to the Board in the following form in April each year :—

1	2	3	4	5	6
Number in the Collector's register.	Number in the Board's register.	Name of revenue agent.	Date of expiry of the last certificate.	Date of renewal.	REMARKS.

15. All transfers of revenue agents from one district to another should be immediately notified to the Board, after necessary inquiries, by the Collector of the district to which they transfer their practice.

16. Any wilful violation of any of the above rules subjects a revenue agent to suspension or dismissal.

17. The Government of Bengal have authorized Commissioners and Collectors to grant the general or special sanction necessary under section 35, Act XX of 1865, before any person, not an enrolled revenue agent, may commence and prosecute any business on behalf of another in a revenue office. Great discretion must be used in granting such sanction, which should be accorded only under special and exceptional circumstances.

18. A general power-of-attorney under section 30 must be written on a stamp of Rs. 4, and a special one, to be filed in each case, on a stamp of 8 annas, as provided by the stamp law.

SECTION V.—FEES OF PLEADERS AND REVENUE AGENTS PRACTISING IN REVENUE COURTS AND OFFICES.

1. In pursuance of section 37, Act XX of 1865, the Board of Revenue are pleased to direct that from and after the 1st day of July 1866 the sums which shall be payable by an unsuccessful party in any suit or proceeding in the revenue courts and offices in the Lower Provinces of Bengal, in respect of the fees of his adversary's pleader, shall be calculated at the rates specified in the following schedule. If a revenue agent, and not a pleader, has been employed by the said adversary, a deduction of one-fourth part shall be made from the fees calculated as herein directed; and if, though a pleader has been employed, the officer presiding in the court or office be of opinion that the employment of a pleader was unnecessary, and that it would have sufficed to employ a revenue agent, the fees shall be calculated as for a revenue agent only.

SCHEDULE.

In all suits or applications instituted under Act X of 1859 and Act VI (B.C.) of 1862, and in all proceedings in any revenue court or office, in which such court or office may be authorized by law to grant costs—

(*a*)—If the amount or value of the property, debt, or damages, decreed does not exceed Rs. 5,000,—at 5 per cent. on the amount or value decreed.

(*b*)—If the amount or value exceed Rs. 5,000 and does not exceed Rs. 20,000,—on Rs. 5,000 at 5 per cent., and on the remainder at 2 per cent.

(*c*)—If the amount or value exceed Rs. 20,000, and does not exceed Rs. 50,000,—on Rs. 20,000 as above, and on the remainder at 1 per cent.

(*d*)—If the amount or value exceed Rs. 50,000,—on Rs. 50,000 as above, and on the remainder at ½ per cent.

Provided that in no case shall the amount of any fee exceed Rs. 3,000.

2. In suits or proceedings to enforce rights of which the pecuniary value cannot be exactly defined, as, for example, in suits for a kabooliyat or pottah, or for abatement or enhancement of rent, or for ejectment or reinstatement, or in proceedings for the division of an estate, if the plaintiff succeed, the presiding officer of the court or office may order the fee of the pleader or revenue agent for the plaintiff to be calculated upon the valuation of the claim, or upon such a sum, not exceeding the valuation, as the said officer may think reasonable and may fix with reference to the importance of the subject of the dispute.

3. If any suit, application, or claim, is *dismissed* for default, or upon the merits, or is decreed for the defendant, the defendant's pleader or agent's fee shall be calculated on the whole value of the suit.

4. If any suit, application, or claim, is *decreed* for the plaintiff as to *part* only of his claim, and as to the remainder is dismissed, or decreed for the defendant, the fees allowed to each party's pleader or agent shall be calculated upon the value of that part of the claim in respect of which he has succeeded.

5. If, in any suit for damages under the rent laws, the plaintiff *fails to recover the full amount* of damages claimed, the defendant shall not be entitled to any allowance for a pleader or agent's fee in respect of the difference between the amount of damages claimed and the amount recovered, unless the presiding officer of the court or office shall be of opinion that the amount claimed for damages was unreasonable or excessive, and shall, for that or any other cause (to be specified), direct that a fee for his pleader or agent shall be allowed to the defendant. If specially allowed, the amount of such fee shall be calculated upon the amount of damages disallowed to the plaintiff.

6. If several defendants, who have a *joint* or *common interest*, succeed upon a joint defence, or upon separate defences substantially the same, not more than one pleader or agent's fee shall be allowed, unless the presiding officer of the court or office shall otherwise order, for reasons which shall be recorded. If only one fee be allowed, the presiding officer shall direct to which of the defendants it shall be paid, or shall apportion it among the several defendants in such manner as he shall think fit.

7. If several defendants, who have *separate* interests, set up *separate* and distinct defences, and succeed thereon, a fee for one pleader or agent for each of the defendants who appear by a separate pleader or agent may be allowed in respect of his separate

Section V. Fees of advocates, pleaders, vakils, attorneys, mukhtyars or revenue agents practising in Revenue Courts and offices.

In exercise of the authority vested in them by section 27, Act XVIII of 1879, the Board of Revenue fix and regulate as follows the fees payable upon proceedings in the revenue offices (*in which costs are made payable by law*) by any party in respect of the fees of his adversary's advocate, pleader, vakil, attorney, mukhtyar, or revenue agent as follows :—

FEE OF ADVOCATE, PLEADER, VAKIL OR ATTORNEY.

I. The amount in respect of the fee of an adversary's advocate, pleader, vakil or attorney shall be allowed according to the following scale, viz. :—

In proceedings before the Board of Revenue—not exceeding Rs. 100.

In the Office of a Commissioner of Revenue—not exceeding Rs. 80.

In the Office of a District Officer—Rupees 4 to 16.

In the Office of a Deputy Collector—Rupees 1 to 10.

When the defence is joint or common.

II. If several persons who have a joint or common interest succeed upon a joint contention, or upon contentions substantially the same, not more than one fee shall be allowed, unless the presiding officer shall otherwise order, for reasons which shall be recorded. If only one fee be allowed, the presiding officer shall direct to which of the persons so succeeding it shall be paid, or shall apportion it among them in such manner as he shall think fit.

When several persons make separate defences.

III. If several persons who have separate interests, set up separate and distinct contentions, and succeed thereon, a fee for one advocate, pleader, vakil or attorney for each of the persons who appear by a separate advocate, pleader, vakil or attorney may be allowed in respect of his separate interest.

Undefended cases.

IV. In any proceeding, application or claim in any office, which is unopposed, the amount to be paid as the fee of the adversary's advocate, pleader, vakil or attorney shall ordinarily be calculated at one-half the sum at which it would have been charged had the case been defended.

Revivals or re-hearings.

V. In proceedings for, or consequent upon, the revival or re-hearing of a case, the fee of an advocate, pleader, vakil or attorney, if allowed to the successful party, shall be fixed by the presiding

officer of the office at an amount which shall not exceed one-half of the amount that would have been allowed by these rules in case of an original decree. The fee allowed in respect of the revival or re-hearing will be irrespective of any fee which may be included in any costs, in respect of the original proceeding, which may be adjudged to the successful party by the order in review.

Appeals.

VI. The amount to be allowed on account of the fees of an adversary's advocate, pleader, vakil or attorney in an appeal shall be calculated on the same scale as in original proceedings, and the principles of the above clauses as to original proceedings shall be applied, as, nearly as may be, to appeals.

Discretionary power.

VII. If, in any instance, the payment of fees according to the preceding rules shall not appear to the presiding officer of any revenue office to be just and equitable, he may exercise his discretion in charging the fee of the adversary's advocate, pleader, vakil or attorney in such manner as may appear just and equitable; but whenever an allowance is made for the fee of an advocate, pleader, vakil or attorney, the amount shall be calculated according to the scale appended to Rule I.

FEES OF MUKHTYAR OR REVENUE AGENT.

VIII. The fees payable in respect of the employment of a mukhtyar or revenue agent shall be calculated by deducting one-fourth from the fees which would have been payable under these rules in respect of an advocate, pleader, vakil, or attorney, provided that no fees shall be made payable under these rules in respect of the employment of any mukhtyar or a revenue agent in any proceeding in which fees are made payable in respect of the employment of an advocate, pleader, vakil or attorney.

IX. In any proceeding in which the presiding officer may consider that an advocate, pleader, vakil or attorney has been unnecessarily employed, and that the employment of a mukhtyar or revenue agent would have been sufficient, the presiding officer may order that the fees payable under this rule in respect of the advocate, pleader, vakil or attorney shall be calculated as if the person employed had been a mukhtyar or revenue agent. 1-7-84.

After the word "paper" in line 5 of clause 18, *for* "under Article 39(*d*), Schedule I of the same Act. Under section 29(*c*) and (*g*) of the Act," *substitute* "under Article 5(*c*), Schedule I of the same Act." 2-7-84.

"or of which the term has expired." 3-7-84.

interest. Such fee, if allowed, shall be calculated upon the value of the separate interest of such defendant.

8. In any suit, application, or claim, in any court or office of *original jurisdiction*, which is *undefended*, the amount to be paid as the fee of the adversary's pleader or agent shall be calculated at one-half the sum at which it would have been charged had the suit been defended.

9. In proceedings for, or consequent upon, the *revival or rehearing of a suit*, the pleader or agent's fee, if allowed to the successful party, shall be fixed by the presiding officer of the court or office at an amount which shall not exceed one-half of the amount that would have been allowed by these rules in case of an original decree. The fee allowed in respect of the revival or rehearing will be irrespective of any fee which may be included in any costs in respect of the original suit or proceeding which may be adjudged to the successful party by the judgment, or order, in review.

10. The amount to be allowed on account of the fee of an adversary's pleader or agent in an *appeal* shall be calculated on the same scale as in original suits, and the principles of the above clauses as to original suits shall be applied, as nearly as may be, to appeals.

11. When the interest of *several appellants* is *joint*, not more than one pleader or agent's fee shall be allowed, unless the presiding officer of the court or office shall otherwise order, for a reason to be recorded. If one fee only be allowed, the presiding officer of the court or office shall direct to which of the appellants it shall be paid, or shall apportion it amongst the several appellants in such proportions as he shall think fit.

12. If *several respondents* in one appeal appear by *separate pleaders or agents*, in determining whether several pleaders' or agents' fees shall be allowed, the presiding officer of the court or office shall be guided by the principles laid down in clauses 6 and 7.

13. If, in any instance, the payment of fees according to the preceding clauses shall not appear to the presiding officer of any court or office to be just and equitable, he may exercise his discretion in charging the fee of the adversary's pleader in such manner as may appear just and equitable; but whenever an allowance is made for a pleader's or agent's fee, the amount shall be calculated according to the schedule appended to clause 1.

SECTION VI.—REGISTRATION OF ASSURANCES.

Of the instruments described in section 18, Act VIII of 1871, to which Government, or the court of wards, may be a party, those described in clauses 1 and 2 should always be registered, with the exception of the documents mentioned in clause (*a*),

section 87. If a district officer consider it *desirable*, for any special reasons, to register any of the other instruments described in the section, he is at liberty to do so; but ordinarily the Board do not consider that it is necessary.

SECTION VII.—RULES FOR THE SERVICE OF PROCESSES OF THE REVENUE COURTS.

N.B.—These rules should be translated into the vernacular. One copy in English and one copy in the vernacular should be kept suspended in some conspicuous place in the offices of the Collector, Deputy Collector, and Nazir respectively, where they can be read by the general public.

A.—Fees.

1. Fees for executive revenue processes in districts in which Act VIII (B.C.) of 1869 is in force shall be levied according to the scale noted below. Processes which may still be issued by the Collectors of these districts in their *judicial capacity* should be charged for according to the High Court's rules under clause 1, section 20 of the Court Fees' Act, VII of 1870,* the peons employed for the service of such judicial processes being, however, those on the Collector's permanent (executive) establishment, or "occasional peons," as may be found expedient.

* *Vide* High Court's circular No. 13, dated 12th May 1874.

(*a*)—For each executive revenue process, whether directed to one or more persons, where such persons reside in the same village,—~~one rupee~~. 12 annas

(*b*)—Where process issues against persons in different villages, a separate fee must be charged for service in each village.

(*c*)—In addition to the above fee, the actual charge which must be incurred, if it is necessary to travel by railway or boat or cross ferries, is to be levied from, and paid by, the person at whose instance the process is issued before issue of the process. If a peon carries more than one process, the sum leviable for railway fare, boat hire, &c., is to be charged in equal shares upon all the processes carried.

(*d*)—Postal charges, when the process has to be sent by post, shall likewise be prepaid by the person at whose instance the process is issued.

(*e*)—If a peon is detained at the place of service for more than 24 hours at the request of the person at whose instance the process was issued, or of his agent, such person or agent must pay then and there demurrage at five annas a day. Unless this demurrage is paid the peon must

decline to wait. No demurrage is to be charged if the delay was not due to the person requiring the process or to his agent.

(*f*)—In the case of processes issued in the Midnapore district under the Embankment Act, VI (B.C.) of 1873, and the Bengal Survey Act, V (B.C.) of 1875, the following scale of fees shall be charged :—

(1) For the first ten of any batch of notices,—~~one rupee~~ per notice.

(2) From eleven to fifty,—an additional eight annas per notice.

(3) From fifty-one to one hundred,—four annas per notice.

(4) Above one hundred,—two annas each.

B.—Number of Peons.

2. Only as many salaried peons should be entertained as can be kept fully and regularly employed, and no more. The average number of processes which each peon should serve annually is 300, a deduction of one-third being allowed in the case of districts in which a large proportion of processes have to be conveyed by water (*vide* revised rule under section 22 of Act VII of 1870, published by the High Court in the Government Gazette of 25th August 1875). The number of permanent peons to be employed in each district has been calculated accordingly. But each Collector should check the numbers by the actual work performed, and the sanctioned staff should on no account be exceeded without report to the Board. Any temporary influx of work presenting itself during the absence of all the permanent peons should be entrusted to occasional or temporary peons.

C.—Pay of Peons.

3. One-third of the peons on the permanent staff should ordinarily receive Rs. 7 a month each, the rest Rs. 6 a month each. Any deviation from this rule will require the previous sanction of the Board. The peons to receive the higher salary should be selected from among the rest on account of their superior intelligence, industry, and good behaviour generally.

4. Occasional or temporary peons should be paid at the rate of four annas each per diem for every day that they are actually employed. No occasional peon is, however, to be employed on any account if a salaried peon is available. With this proviso the peons are to be employed in regular turn, *i.e.* upon a process offering the peon who has been longest in waiting is to be employed on its service, unless for some special reason, to be recorded on each occasion by the officer at the head of the office, it be considered expedient to employ a particular peon out of his turn.

5. Every effort is to be made to serve as many processes as possible by each peon, so as in every way possible to economize the labour of the peons. The Nazir is to be held personally responsible that this is done; and any neglect of that officer in this respect is to be severely punished.

6. Upon a vacancy occurring in the ranks of the permanent staff of peons, it should be filled in by transfer of the most meritorious of the occasional peons, due regard being had to seniority.

D.—Duties of Peons.

7. The peons entertained under these rules are not to be employed upon any duty but the service of processes; but salaried peons waiting their turn may be used for any miscellaneous work about the court.

8. The appointment of every peon, whether salaried or occasional, must be entered in register M. Each peon must wear a badge bearing the number of his name in that register, and none but men who are able to read and write should be employed.

9. Every peon, when actually employed on process duty, must keep a short diary of his proceedings. In it he should daily note what places he visits, and the name of the village at which he rests for the night.

10. He must also, immediately after completion of any duty connected with a process, note clearly with his own hand on the back of the original summons, &c., how it has been served. The date, hour, exact place of service, name of the person pointing out the witness, defendant, house, &c., should be invariably noted. When a proclamation or notice of sale, &c., is entrusted to a peon, all such particulars should be at once noted by him on a separate piece of paper, which, on his return to head-quarters, should be made over by him to the Nazir.

11. Every peon should always have by him an extract copy, in the vernacular, of the laws, &c., bearing on the service of processes, &c. A copy should also be kept, suspended on a board, in a conspicuous place in the Nazir's office. Copies, in the vernacular, of the Board's rules connected with processes should also suspended in a similar manner. Commissioners should see that these rules are carefully attended to, and Collectors should hold their Nazirs responsible that they are strictly obeyed.

12. No peon is to wait anywhere for the attendance of the party or his agent; but if, upon reaching the place where the process is to be served or executed, he finds the party, or his agent, not present, he is, after obtaining, if possible, a certificate to that effect, from any two respectable inhabitants of the place, immediately to return.

E.—Supervising Establishments.

13. The districts have been divided into three grades, as shewn in the table below, according to the relative importance of the districts and the Nazir's duties :—

First grade districts, with Nazirs on Rs. 80 to 100.	Second grade districts, with Nazirs on Rs. 50 to 70.	Third grade districts, with Nazirs on Rs. 30 to 50.
Midnapore.	Burdwan.	Bankoora.
24-Pergunnahs.	Hooghly.	Beerbhoom.
Chittagong.	Moorshedabad.	Nuddea.
Patna.	Dacca.	Jessore.
Shahabad.	Furreedpore.	Dinagepore.
	Backergunge.	Maldah.
	Mymensingh.	Rajshahye.
	Tipperah.	Rungpore.
	Noakholly.	Bogra.
	Gya.	Pubna.
	Mozufferpore.	Chumparun.
	Durbhunga.	Monghyr.
	Sarun.	Bhagulpore.
		Purneah.

14. Naib Nazirs and Bukshis are not now generally needed. They are allowed specially only in the following districts :—

		Rs.
Midnapore ...	1 Naib Nazir on	15
24-Pergunnahs	1 ditto ,, ...	15
	2 Bukshis ,, ...	10 each.
Chittagong ...	1 Naib ,, ...	15
	2 Bukshis ,, ...	10 each.
Moorshedabad...	1 Bukshi ,, ...	10
Noakholly ...	1 ditto ,, ...	10
Backergunge ...	1 ditto ,, ...	20
Tipperah ...	1 ditto ,, ...	20

F.—Mode of bringing the Fees and Charges to account.

15. Fees for revenue executive processes should be prepaid in stamps wherever possible, the applications for processes in such cases being stamped. Where post-payment is unavoidable, and the fees are paid in stamps, the Nazir's kyfeut, or report, will be stamped; if paid in cash, the Nazir, having received the amount, will buy the stamps and affix them to his report. The stamps in all cases must be punched in the presence of, or by, some responsible officer.

16. A cheque receipt-book should be kept in every Collectorate, from which a receipt duly filled in and signed by the Nazir, or other officer receiving the process fees, must be given to every person paying such on his request. A similar receipt

17. A notice should be framed and suspended in the Nazir's office, stating that the Nazir has strict orders to give receipts for process fees to all applicants for such receipts, and that hereafter any one paying in money on account of process fees without a receipt will do so at his own risk.

18. The following are the expenses which have to be borne in connection with the service and execution of processes :—

(*a*)—Peons and other officers employed in the service and execution of process,—their pay and pensionary allowances.

(*b*)—The Nazir or other supervising officers, and the establishment employed in arranging, registering, and executing process, and in controlling the establishment of peons,—their pay and pensionary allowances. If the Nazir or other officers are partly employed in other work, then only that portion of their whole pay and pensionary allowances should be taken which represents the portion of the time occupied in the duties above enumerated.

(*c*)—Office contingencies and cost of stationery, peons' badges, and other miscellaneous expenditure in connection with process-serving.

(*d*)—Travelling allowances, boat hire, and other similar expenses incurred in performing the duties.

With reference to the pensionary charges, it has been decided that the liability for pension should be taken at six per cent. of the expenditure incurred in pay.

19. Registers Nos. 43 (69) and 44 (70), as now modified, must be kept up in each Collectorate. These will enable the Collector to draw up annually a debit and credit account shewing the working of the process system in the revenue offices. This account must be furnished to the Board through Commissioners along with the annual revenue report.

20. The Board desire that Commissioners will report, after the expiry of each year, in their annual administration reports of the stamp department, as to the financial working of these rules, shewing how far the revenue from processes has met the expenditure. (*Vide Board's circular order No.* 5 *of December* 1876.)

G.—Districts where Act X of 1859 *is still in force.*

21. In these districts the fees for serving process, and the pay of peons in the Collector's Courts, are determined by the rules of the High Court.

22. The supervising establishments sanctioned for these districts are shewn below:—

		Rs.	A.	
Jalpaiguri ...	1 Nazir	37	8	One-seventh of the cost chargeable to revenue executive process.
	1 Naib Nazir ...	10	0	
	1 Sub-divisional Nazir	30	0	
Cuttack ...	1 Nazir ...	Rs.	50 to 70	
Pooree ...	1 Naib Nazir ...	„	15	
Balasore ...				
Hazaribagh ...	As above, and one sub-divisional Nazir on...	„	20 to 30	
Lohardugga ...	1 Nazir ...	„	30 to 50	
	1 Sub-divisional Nazir	„	20 to 30	
	1 Naib	„	15	
Singbhoom ...	1 Nazir	„	25	
Manbhoom ...	1 ditto	„	50	
	1 Sub-divisional Nazir	„	20	
	1 Naib ...	„	15	

23. The progressive salaries sanctioned for Nazirs and sub-divisional Nazirs (clauses 13 and 22) shall, as in the case of sheristadars, mohurrirs, and the like, rise from minimum to maximum by biennial increments of Rs. 2.

SECTION VIII.—SERVICE OF PROCESSES IN CALCUTTA.

1. Processes for execution in Calcutta, under Act XXIII of 1840, are to be forwarded by post or otherwise to the Deputy Sheriff, with a request that after obtaining the needful endorsement of one of the Judges of the High Court he will proceed with the execution of the process.

2. In accordance with the provisions of section 1 of that Act, every process must be accompanied by a certified translation in the English language. This translation should be worded, in the case of rent law process, in the original English form appended to Act X of 1859.

3. The following is the table of fees now in force under Act VIII of 1852 for the execution of processes in Calcutta (*see* circular order of the Sudder Court, No. 21, dated 7th October 1852):—

	Rs.
On each summons, subpœna, notice, and proclamation	2
On each warrant and writ of execution against the person or effects	4

4. The fees for the service of the process, and if it is a summons to a witness, his travelling expenses deposited, if his evidence is required in a rent suit, under section 146 of Act X of 1859, must be remitted to the Deputy Sheriff with the process.

5. Save under the preceding rule no remittances should be made, either in cash or court-fees stamps, on account of peons' fees and postage, when processes issued by a district or sub-divisional court are forwarded for service through the court of

another district or sub-division. It will be sufficient in such cases for the court which issues the process to pay the necessary fees into the treasury of its own district, and in applying for the service of the process to certify that the payment has been made, such certificate being accepted as proof of payment by the court addressed and service of the process being ordered accordingly.

6. A person must attend at the Deputy Sheriff's office to point out any person upon whom a process is to be served; and if the process is a writ of execution, under Act X of 1859, against moveable property, the judgment-creditor, or his agent, must, under section 87 of the Act, attend to point out the property to be seized to the Sheriff's officer.

SECTION IX.—MISCELLANEOUS.

1. Petitions are, as a general rule, to be received, and business is to be transacted, by a Collector in open court only. Petitions are to be received *daily*.

2. No petition or application of any sort is to be received which is not so written as to be readable by any person acquainted with the character. Legible writing may occupy the writer an additional five minutes of his time, for which the public do not pay; the time of many public officers will be saved, for which the public do pay.

3. The names of heathen gods are on no account to be prefixed to any proceeding held, or process issued, by any officer of Government.

4. *Unauthenticated* copies of any papers filed in the revenue courts in a *pending* cause are to be furnished, on plain paper, to any of the parties to the cause, or their agents, who may apply for them, on their supplying paper and depositing the fees of the licensed copyist.

5. Revenue officers can only require solemn declarations in cases required by law to be conducted under the forms of judicial procedure in public court, and in cases in which authority to administer an oath is expressly provided by law.

6. Government supply to each divisional, district, and sub-divisional officer as many copies as he requires for the use of his office of the *Revenue, Civil, and Criminal Reporter*, which contains, amongst other matters, all the decisions of the High Court in revenue and civil matters. It is issued twice a month.

7. The several parts of the publication are to be carefully collected together, and the whole bound in one volume as soon as each volume is completed.

2A (1.) Petitions are to be entered in the Case Registor of the subject to which they relate.

(2.) Register No. 27 is restricted to petitions which—

(*a*) do not initiate any case,

(*b*) refer to a case already instituted.

(3.) Petitions for which any other Register is provided are not to be entered in Register No. 27. 2-1-88.

following rule should be inserted in the
ming of Chap XI vol. I of the 13ds. Rules under
heading "Records" and above section i:-

General

Rule under section 4 act III of 1899

he following rule having been made by the
of Revenue under the provisions of sec 4 of the
struction of Records act III of 1899 & having been
firmed by the local Government & sanctioned by
G. G. in C has the force of law & applies to all
cuments whether English or Vernacular"
No unreturned exhibit or private documents shall
be destroyed until a notice has been publicly
vertised in the Collr cutchery that unless objection
made it will be destroyed after the expiry of one
nth from the date of publication. A notice
the same effect should also when possible be
ved on the parties interested

3. A "collection" is an aggregate of files, of which the subjects fall under some general classification, and which are tied up together and kept together on the racks for convenience sake, and for economy of space. For instance, the English correspondence regarding the settlement of one ordinary estate will constitute a file; a number of such files will be kept together in one collection, of which the title would be "Settlements;" so also there may be a collection entitled "Wards' Estates;" another "Embankments," and so on; each collection consisting of so many separate files, each file containing correspondence relating to one ward's estate, or to some one distinct question relating to one ward's estate or to one embankment. It will be found convenient in starting this system that the Collector should, from his general knowledge of the business of the office, sketch out a list of collection titles which suggest themselves to him under each department; but the number of collections and their titles must not be

rigidly fixed; they may be freely added to in the course of the year as found convenient: for instance, although one collection would be entitled "Wards' Estates," within which all files regarding wards' estates would ordinarily fall, yet in any district in which one or more very large estates entailing much correspondence happened to be under the court, it would be convenient to have a separate collection for each of such estates, within which every correspondence on a different question would form a separate file.

4. The correspondence of a Collector's office may be divided into the following departments, and any others which may be found convenient:—

I.—General Department.

II.—Account and Treasury Department.

III.—Excise Department.

5. The smooth working of the system will depend much on the correct and careful registration of the letters received and issued. Three registers will be kept up, viz.—

I.—Register of letters received.

II.—Register of letters issued.

III.—Index register of files.

The forms of these registers are annexed.

6. To facilitate the finding of any required letter in the register of letters received or issued, each of these registers should be divided into as many parts as there are departments, each department having its own series of numbers.

7. In large offices it is also found convenient to subdivide the register of each department, so that each of the officers with whom much correspondence is carried on shall have his own series of numbers: but this will not generally be necessary.

8. The index register No. III will also be divided into departments, and each department into "collections;" half a page at least, and more if the nature of the collection requires it, should be assigned to each collection, so as to leave ample room to enter the subject of each new file, as it is formed, under the collection to which it belongs. The arrangement of the records on the racks (as explained below in rules 18 *et seq.*) will be in collections exactly corresponding with the collection titles entered in this register. It is explained in rule 1 that the files contained in each collection will bear a separate series of consecutive numbers.

9. During the year the different parts or departments into which each register is divided will be kept in the shape of so many pamphlets or sheets of paper, temporarily secured between paste-boards. But at the close of the year (each series of numbers

having terminated), all the portions of each register will be bound up together strongly, so that the whole of each register will form one volume.

Treatment of Fresh Letters Received and the Replies Issued.

10. A.—As soon as a letter is received in the office, the date of receipt should be marked on it, as well as the department and collection (see rule D below) under which it shall be classed. These should be marked on it in pencil by the head clerk himself as a guide for the docketer. If the letter falls under no collection which has already been formed, the head clerk will have to assign to it a "collection title." The letter will then be docketed as in the annexed specimen A of a docket, and entered in the "register of letters received," columns 1 to 8 being at once filled in, but column 9 being left blank till the Collector disposes of the letter; any necessary entry will also be made in column 7 of register II.

B.—If the letter be the commencement of a new correspondence, and not in continuation of an existing file, it will form the nucleus of a new file, to which will be assigned the next consecutive file number within the collection to which it belongs, and also the file "subject." An entry of the file will then at once be made in the index register No. III.

C.—If the letter is in continuation of a file which has already been formed, the clerk will get out the file to which it belongs, will assign to the fresh letter the next consecutive serial number of the series of letters of that file, and will place the fresh letter on the top of the file. He will also get out any other files which are required for elucidation of the matter. The greatest care should be taken by all through whose hands the papers pass at any stage not to mix up the letters belonging to different files; each file should always be tied up separately.

D.—The clerk will then submit the case so prepared to the Collector direct or to head clerk,* as the practice of the office may be.

E.—The Collector will either draft a reply or pass such order as may be required. If the order be written on a separate piece of paper, the piece should be of a shape uniform with that into which the letters are folded, and it should be placed on the top of the file. The clerk should be careful to keep it always with the file annexed to the letter on which the order is passed.

11. When a draft has been written or approved by the Collector, the clerk will make the fair copy for issue, and submit it for signature, after which he will—

(i)—Enter the issuing letter in his register No. II of letters issued, filling in columns 1 to 6.

* Where the Collector does not himself open his covers, it should be made a strict rule that no fresh letter is on any pretext to be allowed to remain more than 48 hours in the office without being brought to his notice. If there is any difficulty in finding references, they can be put up after the Collector has seen the letter.

(ii)—Docket the draft as in the annexed specimen B, and add the register number and the date both to the draft which is to remain in the office file and to the fair copy which is to issue.

(iii)—Despatch the fair copy.

(iv)—Write the date of issue on the draft, and place it in its proper place at the top of the file.

(v)—Fill up column 9 (date of reply) in the register of letters *received*, opposite the letter to which the out-going letter relates, if any.

(vi)—Assign to the draft its "serial number," or consecutive number in the series of letters within the file.

(*a*)—If the draft belongs to no previously constituted file, but opens a new correspondence, it will form the nucleus (*i.e.* No. I) of a new file, to which the next consecutive file number within its collection should be assigned, and the entry of the file should then be made at once in index register No. III, under the collection to which it belongs.

(*b*)—If the draft is in continuation of a previously constituted file, it will only be necessary to assign to it its serial number within the file. If the letter be drafted so that the address, number, and date, &c., are uppermost when it is in the file, no docket will be necessary, otherwise the draft should be docketed before it is replaced in the file.

(vii)—The above operations having been completed, the file, being no longer required, should be returned to its proper place in the collection to which it belongs.

12. Many letters received in, or issuing from, a Collector's office are of very transient interest, or are such that the correspondence begins and ends with the one letter and its reply. The classification of such letters and the sorting of them into files and collections will not be worth the trouble it would entail, nor is it necessary. In each department should be opened a "Miscellaneous Collection," within which all such letters may be placed chronologically without reference to subjects.

Arrangement of Files and Collections.

13. The correspondence of one, two, or three years (as found convenient) may be treated as current correspondence and kept in shelves in the clerk's room for ready reference. At the close of each year the correspondence of the year which passes out of the category of current correspondence will be transferred to the record-room, as described below in rules 18 *et seq.*

14. The current correspondence shelves should be divided into compartments, of which a convenient number should be assigned

to each department into which the correspondence of the office is divided, and should be labelled accordingly.

15. In every file should be kept a list of the letters which constitute it, an addition being made to the list as each letter is received or issued.

16. Before the correspondence of any year is transferred from the current shelves to the record-room, every collection will be opened and the files within it examined. Any file of which the correspondence is not completed will be taken out of the collection and restored to the current shelves; the separation of such papers from the collection of which they originally formed a part will be final. For the purpose of tracing them in future, they will be accounted for as described in rule 18 below, on the record registers of the year to which they originally belonged, say 1872. The papers of such a pending file (having been separated at the beginning of 1875 from the papers of the year 1872, which are being transferred to the record-room) will remain on the current shelves until the next letter on the subject of the file is received or issued. This fresh letter (the first on the subject received or issued in 1875) will not be numbered and dealt with as a continuation of the file of 1872 which has already been formed, but it will be treated as the nucleus (or No. I) of a new file, which will bear its consecutive file number within its appropriate collection of the year 1875. The papers of the pending file of 1872 will simply be placed below this fresh letter as "back papers," and will be so kept in the proper place on the current shelves under the year 1875.

17. Every collection should be kept in its proper place in the shelves, and every file in its proper place within the collection, except when it is in actual use. Clerks should be strictly prohibited from keeping files on their desks except when they are actually in use. As soon as the issuing letter has been issued the file should be returned to its collection on the racks.

Arrangement of Old Correspondence.

18. As mentioned in rule 13, as soon as possible after the close of each year the correspondence of the year which has passed out of the category of "current correspondence" will be transferred to the record-room as old records. Before this is done every collection will be opened, the papers examined, and the pending files taken out and restored to the current shelves (*vide* rule 16). This separation will be final. In the index register of the year under transfer, against the collection from which the papers have been so removed, it will be carefully noted in each case that "the papers of file No. 34 have been transferred to collection No. II of the subsequent year 1875," or as the case may be. Eventually, when the papers are placed on the old record racks, column 4 of index register No. III will be filled up.

19. The pending files having thus been separated from the collections of the year under transfer, the remaining papers of the year will be removed from the current correspondence rack and placed on the old record racks as described in the following rules.

20. All the records deposited as old records in one year will be kept together on the old record racks. The records of each year will be divided into departments, and the departments subdivided into collections, within which the files will be arranged numerically, *i.e.* according to the number which they bear in index register No. III. At the top of each collection should be placed a list shewing the number of subjects of the files of which the collection, as received from the current department for deposit, consists. The list will shew which of the files have been retained in the current department under the following rule.

21. Before they are placed on the record racks the files belonging to each collection will be tied together into "packets," and placed between boards or strong paste-board. When the papers of one collection are numerous, it will be necessary to make them into two or more "packets" (each packet being secured between boards). Similarly, two or more collections can be placed in one packet if they consist of few papers. On the board which is placed at the top of each packet will be written the names of the collections which it contains, thus :—

Year 1872.

Department—General.

Packet I.

Collections I, Wards; VI, Butwarrahs.

22. The packets so formed will be arranged by departments on the record racks, and the year should be labelled on the part of the rack which is assigned to the records which are deposited at its close.

23. As each bundle is placed on racks, column 4 of the index register No. III will be filled up.

24. For files of the year under transfer which have been restored to the current correspondence racks, under rules 13 and 18 above, column 3 of the index register will remain blank until they are deposited on the old record racks at the end of the next or some future year.

Section II.—Arrangement of Records.

1. In the arrangement of the records of a district, the principle followed is to keep together as much as possible the papers connected with each estate, or, if the estate is extensive, with each division of an estate. As a general rule, therefore, the arrangement is by pergunnahs and by estates.

"in form No. 41 (66) of registers." 1-2-83.

8. From the above register No. 41 will be compile general index register, of which the object will be to show what position in the record-room the papers of any estate or other collection of exceptionally arranged papers are to be fou The general index register will merely be a reproduction of the three columns of register 41 (66) with a fourth column head "Number of bundles shown in column 4 of the shelf regist 1-2-83.

2. A separate shelf, or space, is set apart for each pergunnah, and the name of the pergunnah clearly and durably written on the front of the shelf or shelves on which the records of that pergunnah are arranged. Periodical returns and papers of a general nature have a separate press assigned to them.

3. It sometimes happens that estates, or, more frequently, portions of estates, are situate in one Collectorate, as defined by section 3, Act VI of 1853, and borne upon the revenue-roll of another. In such a case the records should be kept in the record office of the Collectorate within which the lands lie, not in the record office of the Collectorate upon the revenue-roll of which the estate is borne.

4. The records of land situate as described in the preceding clause (*i.e.* not belonging to estates borne upon the district revenue-roll) should be arranged, by estates, in the space allotted to the pergunnah to which they belong, in a different series from that of the estates borne upon the revenue-roll.

5. All cases, of whatever nature, connected with one estate are to be kept together. Each case is to be tied up separately (between boards, not in cloth*), and all the cases of one estate are to be included in one bundle, and with each bundle a list of the cases enclosed therein (not the papers, but merely the cases), and the date of the year in which they occurred, are to be put. When any fresh case is added, the name and date are to be added to the list. This rule does not apply to C papers separated off for eventual destruction.—(*See section IV, clause* 6, &c.)

6. To each case is to be attached a fly-leaf, on which a list of the papers of the case is to be inscribed, with a suitable heading descriptive of the nature of the case, the name of the estate and pergunnah to which it pertains, and (if the space will admit of it) the names of the principal parties concerned.

7. From the lists of contents of the bundles prescribed in clause 5, a register is to be kept up for each shelf or almirah, ~~and from these again a general register (No. 41 [66]) of the whole contents of the record office.~~ in form No. 41 (66) of reg

8. ~~The minor registers of the contents of each shelf are, *mutatis mutandis*, in the same form as the general register. In fact the latter is little more than a combination of these separate registers.~~

9. Where arrangements upon these principles may be impracticable, such other arrangement as is more suited to the condition of landed property in the district may be introduced. The object is that it should be known what papers are in the office and where they are to be found. Uniformity, though desirable,

* Except in the Patna division, where cloth may be used.

him, signing the entry in evidence of his having received the case. The sheristadar is responsible for these instructions being duly attended to.

5. When any case is required from the record office for reference, the officer of the department in which it is required is to give a note to the record-keeper, specifying the case required. The record is immediately to be furnished, and the note kept in the bundle. On the return of the record, the note is to be given up and cancelled.

Section IV.—Classification of Records.

1. Before the record of a case is made over to the record-keeper, the papers of which it consists are to be divided into three separate files, A, B, and C, according to the classification given in the appendix. A contains all papers which are of importance enough to be *permanently* preserved; B consists of such papers as may be destroyed *after twelve years;* and in file C are placed papers which need not be kept for more than *two years.*

2. The A papers are not to be marked; but each officer in charge of a department is to be supplied with two stamps (B and C), with which he is to mark every paper of the other classes.

3. Two fly-leaves are to be annexed to each case. On one is to be entered the description of every paper filed in the case. These entries are to be made daily by the responsible officer, as the papers are filed, and in the order in which they are filed. This fly-leaf must never be changed, and the writing of it must not be deferred till the case is ready for transfer to the record-room. Before being transferred, the description of each paper on it should be marked with the letter designating the file in which it is to be placed under clause 1.

4. The second fly-leaf (see section II, clause 6,) is to be prepared when the case is ready to be handed over to the record-keeper; in it all the papers which have been filed in the case must be entered, classified under their respective letters. As these fly-leaves are permanently kept, they will at once indicate in which file any required paper is to be found, or that it has been destroyed.

5. It is the duty of the record-keeper to check the classification made by the departmental officers, and not to place any case on the racks until he has satisfied himself that the papers have been correctly distributed into the three files.

6. Files A and B are to be deposited together in the place on the racks which properly belong to the case. File C is not to be put with files A and B, ~~but on a separate rack set aside for~~ all C papers promiscuously.

7. The arrangement of the papers on the rack assigned to C files is not to be by pergunnahs and estates, but according to dates of decision and classes of cases: thus—

Shelf for cases decided in January 1866, subdivided into as many bundles as there are classes of cases.						Shelf for cases decided in February 1866, subdivided into as many bundles as there are classes of cases.					
Sales.	Rent suits.	Mutations.	Divisions.	&c.	&c.	Sales.	Rent suits.	Mutations.	Divisions.	&c.	&c.

8. For instance, if one shelf be allotted to the cases decided in January, one bundle on that shelf will contain the C papers in all cases of sale; another the C papers in all rent suits, and so on; there being as many bundles as there are denominations of cases. Again, within the bundles, the files of the cases will be arranged according to the date of their decision within the month. From the shelves thus arranged the record-keeper and his assistants will have no difficulty in finding any file which may be required for reference.

9. In January of each year the record-keeper will take down from the shelves all the bundles of C papers which are more than two years old and destroy them in a mass. No further examination will be required if the rules as to classification have been strictly adhered to.

10. Similarly, in January of each year, the record-keeper will, under the Collector's sanction, destroy all the B papers which have completed their twelfth year. To get out these papers it will be necessary to open the bundles containing them; but register No. 41 (66) will at once shew in what bundles B papers are to be found which have completed their twelfth year, so that no bundles need be unnecessarily taken down and opened.

11. It will be understood that no C paper must be destroyed until two complete calendar years have elapsed since the decision of the case. Records are to be destroyed once a year only, in January. The destruction made in January of any year will comprise no cases which were decided later than the 31st December of the third preceding year. The same principle is to be applied in calculating the twelve years for the destruction of B papers.

12. Before any officer is entrusted with B and C stamps, the Collector must ascertain that he has made himself thoroughly acquainted with the table given in the appendix.

13. Any document, of any kind or class, which may, at any time, be ascertained, by the personal inspection of the Collector, to have become entirely illegible or useless from age or worms, may, ~~with the sanction of the Commissioner~~, be destroyed, a memorandum of the fact, signed by ~~the Collector~~, being kept in its place.

✓✓✓ "Petitions for leave to appear at the Revenue Agent's examination." 10-1-88.

All old correspondence already bound up in books.

All printed reports and books, including regulations, laws, and gazettes.

All maps and survey records.

All lists of papers destroyed.

Class B.

No document to which the general rule with which this opens applies shall be placed in this class

Papers to be stamped with the letter B and to be kept for twelve years :—

Correspondence regarding—

Any of the subjects mentioned under class A, which is of comparatively small importance and which it is obviously unnecessary to keep beyond 12 years.

Tents.

Economic museums.

Tuccavi advances.

Execution of decrees.

Recovery of stamp fees.

Opinions on Acts and Bills.

Appeals, except where the question is one of permanent interest.

Stationery.

Matters of account.

Budgets.

Embezzlement.

Public Works and buildings.

Record grant.

Securities of officers.

Treasure trove.

Appointment and dismissal of ministerial officers.

Leave, appointment, and charge.

Other correspondence of a miscellaneous nature to be included at Collector's discretion.

All quarterly and half-yearly returns and reports.

All resolutions on returns.

Diaries.

Inspection memoranda and orders.

Class C.

Papers to be stamped with the letter C, and to be destroyed after two years :—

All monthly returns.

All weekly and fortnightly returns.

All reminders, memoranda, and similar unimportant small [illegible]rs in classes A and B.

Dâk and town despatch book.

All returns from sub-divisional and other subordinate officers incorporated in the district returns.

Applications from ministerial subordinates, indents for forms and stationery.

Accountant-General's objection statements and explanations thereon.

Such letters of transient interest as, under Rule 12, section I, Chapter XI, page 238 of Board's Rules (volume I), are placed in the miscellaneous collection, are ordinarily to be included in this class. 3-1-81.

"charas" 4-1-81.

Section V.—Sub-divisional Records.

1. The duty of keeping the revenue records of a sub-division is to be especially entrusted to one of the ministerial officers.

2. At the end of each month the officers in charge of departments are to make over to the sub-divisional record-keeper all the cases decided during the month, the papers in each case being first properly classified and stamped and the fly-leaves attached, as required by section IV, clauses 3 and 4.

3. The sub-divisional records are to be kept either in boxes lined with tin or on shelves, as may be most convenient.

4. The cases thus received are to be sorted into classes, according to their character, as "settlements," "divisions," &c. (the cases of each class being arranged according to the date of their decision), and then tied together. The whole of the cases decided during each month, thus classified, are then to be tied together in one bundle, which is to be deposited in its proper place.

5. The sub-divisional record-keeper will keep a register, No. 41 (66), substituting in the general heading the word "sub-division" for "pergunnah," and, instead of the "number and name of estate," inserting "month and year."

6. Whenever any case is removed from his charge, either for appeal or for any other purpose, the sub-divisional record-keeper is to deposit in its place a note of the date and purpose of its removal, which note is to be destroyed on the case being returned.

7. No papers are to be destroyed at a sub-division.

8. In January of each year all the records of cases decided in, or before, the third preceding December are to be sent in to the district record-room in bundles. There will thus be never less than two full years' records, or twenty-four monthly bundles, at a sub-division, nor more than three full years' records, or thirty-six monthly bundles.

9. The district record-keeper must check the A, B, C classification of the sub-divisional officers before he destroys any papers, and before he deposits the cases in the district record-room.

10. Except in so far as they clash with these special rules, the general rules of this chapter are applicable to sub-divisional records and record-keepers.

Section VI.—Rules for the Supply of Copies of, and Information respecting, Papers and Documents in Collectors' Offices.

1. Applications may be received from the public for—

(i)—information respecting the contents of papers and documents in the Collector's office, whether such information be or

be not required for the purpose of correctly describing such documents in applications for copies of the same;

(ii)—unstamped copies of papers and documents, of which copies may by law be given on unstamped paper;

(iii)—stamped copies of papers and documents.

2. All applications of the first two classes are to be made at a place and to the officer designated by the Collector for that purpose, and between the hours of 10 and 12, except when office is held in the morning, when the hours should be between 7 and 9 A.M. The officer to be so designated shall be either the sheristadar or some other paid ministerial officer belonging either to the English office or to the munshi-daftar of the Collector's court.

3. All applicants for copies (whether stamped or unstamped) must supply paper at their own cost for the copies required.

4. Applications for *information* (except applications on the part of recorded proprietors of estates on the revenue-roll for information regarding the state of their accounts, which are exempted from the operation of the rules) shall be on a printed form (A) in duplicate, to be obtained from the Nazir at the cost of one pice per sheet. The applicant is to present it with the duplicate spaces reserved for the date, his name and residence, the particulars of the information required, and the searching fee tendered by him, filled up. The officer receiving such application is to enter in duplicate in the 1st column the consecutive number, and in the 7th column his signature. He will also enter in duplicate, in the 6th column, the date and hour, if necessary (see rules 5 and 9 below), by which the information is to be furnished. The upper and lower portions of the form, with columns 1 to 7 thus filled up, will then be separated. The lower portion will be made over to the applicant with a direction to return with it at the time fixed. The upper portion will be passed on to the amlah to whose department it pertains, who will note in the 8th column the date, and, in cases where the extra fee has been paid, the hour of receipt, and, after entering in the column for remarks the necessary information, return it to the receiving officer before the time prescribed. On the applicant's reappearance, this upper portion bearing the information will be made over to him, and the lower portion, bearing his dated receipt in the column for remarks, will be taken from him and recorded in the office. These forms will be filed, in the order of their admission, in a separate series of each month.

5. The ordinary searching fee shall be uniformly four annas for all cases, and when this fee is paid the time to be fixed for supplying the information required shall not, without the special orders of the Collector in each case, be later than 1 P.M. of the third open day after the presentation of the application, the day of presentation being excluded. The extra searching fee shall be

an additional eight annas, by payment of which the applicant shall be entitled to receive the information applied for by 3 P.M. of the day on which his application is presented.

6. The receiving officer shall enter, in a register in form C, all fees received by him under the above rule, and shall pay the amount daily into the treasury with a chalan (form H) countersigned by the Collector, or, in his absence, by the officer in charge of the Collector's current duties.

7. If in any case the information applied for (under the latter clause of rule 5) cannot be supplied by the hour fixed for supplying it, the extra searching fee deposited by the applicant shall be refunded to him by an order on the treasury signed by the Collector. A receipt for each amount so refunded shall be taken from the payee in the column for remarks in the form to be filed under the last clause of rule 4. In such cases the Collector shall cause the requisite information to be supplied to the applicant free of the extra charge: provided that in any particular case, on sufficient cause shewn, the Collector may permit a definite postponement of the time fixed for furnishing the information required, signing the order for such postponement in column 6 of form A.

8. Applications for *unstamped* papers and documents shall be in form B, which will be obtainable in loose sheets, in the same way, and at the same cost, as form A. Every such application shall be numbered consecutively as received, and the body or main portion of the form shall be passed on to the ministerial officer concerned; the first seven columns having been filled up by the applicant, and the 8th, 9th, 10th and 11th by the receiving officer, by whom also a note corresponding to the entry in column 9 shall be invariably made on the counterfoil, which is to be returned to the applicant. The copy will be returned to the receiving officer by the time fixed with the body of form B attached to it, and he will make over the copy to the original applicant on his appearance with the counterfoil, and his payment of the copying fees, as provided in rule 12 below, taking his receipt for the same in the last column of the form, in which the date of such receipt will also be noted.

9. The provisions of rules 5 and 6 shall be applicable, *mutatis mutandis*, to the payment and credit of the searching fees to be charged for unstamped copies (the entries being made in register D), and to the times within which the copies are to be delivered, and to the consequence of non-delivery: provided that the extra fee for delivery of a copy by 3 P.M. of the day on which the application is made shall be one rupee instead of eight annas; provided also that in any case in which the applicant shall shew, by the production of a duplicate form which has been made over to him under rule 4, that he has already paid a fee for information connected with the same document a copy of which he desires to obtain, the amount of such fee shall be deducted from any fee

chargeable under this rule, the deduction being explained in the column for remarks in the register. Should the applicant be unable to fill up columns 3 and 4 of the form, he must in the first instance submit an application for the necessary information in form A.

10. Only one application need be made for copies of papers, or for information required in connection with a single cause or matter, *e.g.* if copies are required of four separate papers in one record, only one application is necessary. When copies of, or information relating to, papers connected with different matters or causes are wanted, as many applications are necessary as the matters or causes to which they relate.

11. Copying fees are to be levied at the rate of ~~two annas~~ for every hundred vernacular words, and three annas for every hundred English words, four figures counting as one word.

12. With every application for an unstamped copy of a document of moderate length the applicant shall deposit, as security for the ultimate payment of the copying fees, eight annas if the application be for a copy of a vernacular document, and one rupee if it be for a copy of an English document, except in some districts where a relaxation of the rule is permitted in cases where it is known the fees will not exceed a few annas. If the document be lengthy, or if for any other reason he think it necessary, the Collector may require a deposit of the whole or any part of the estimated cost of copying it. The amount paid under this rule will in each case be entered by the receiving officer in column 1 of register D, and the total daily receipts included in a remittance to the treasury separately entered in the daily chalan (H) prescribed by rule 6. On each copy, when completed, the amount chargeable shall be noted as follows:—

"Number of words (English or vernacular) in the copy is—

	Rs.	A.	P.
At annas per 100 words			
Deduct deposit			
Balance due to (or from) applicant			

(Sd.) A. B.
Copyist."

13. On applying at the end of the period specified in the counterfoil, as prescribed in rule 8, the applicant shall be required to pay the balance of the copying fees, or, if there be a balance in his favour, it shall be repaid to him by an order* on the treasury under the signature of the Collector. The settlement of this account shall be attested, both on the back of the copy and in the last column of the form B, by the signature of the applicant for

* The form of the order should be the same as the usual deposit refund form, *mutatis mutandis.*

No. 11.

THE Board direct the following addition to be made to Rule 16, page 249, volume I, of the revised edition of the Board's rules :—

"It shall be the duty of the officer who authenticates the copy to see that the stamp is correct before he does so, taking the orders of the head of the office in all cases of doubt or dispute."

the copy. The forms shall be recorded in the office, filed in the order of their admission in a separate series. The balance of copying fees paid by the applicant, or the refund made to him, as the case may be, shall be entered in the appropriate column in the register. Should any applicant delay for more than a week after the period fixed for delivery of the copy to apply for the same, the fees paid by him and his deposit shall be forfeited. All such orders of forfeiture shall be noted by the officer in the column for remarks in the register, and shall be brought to the Collector for signature on the day of forfeit. But nothing in this rule shall deprive the copyists of the remuneration due to them (*vide* rule 17). Revenue Agents must be held personally responsible for payment of the full fees in all cases when applications for copy are made through them. They will take care that payment is made to them by their clients.

14. In any case in which the copy required shall not have been prepared by the time of the re-appearance of the applicant with the counterfoil form, such time not being earlier than the period fixed for the delivery of the copy, the whole of the searching and copying fees paid by the applicant shall be refunded to him by an order on the treasury signed by the Collector. In such cases the Collector shall cause the copy to be delivered to the applicant free of charge: provided that whenever it shall appear that the delay has been owing to the negligence of the officer whose business it was to search for the document, and not to that of the copyist, the Collector shall direct the refund of the searching fee only, fixing a fresh definite period for the delivery of the copy: provided also that in any particular case, on sufficient cause shewn, the Collector may permit a definite postponement of the time for delivery without refund of searching or copying fee. All postponements under this rule shall be granted by an order signed by the Collector in column 9 of form B.

15. Applications for *stamped* copies must be made by petition to the Collector in form B, with a stamp affixed to it of the value of one anna.* The form will then be made over to the officer appointed to receive applications, the applicant being directed to attend during the prescribed hours on the next open day to deposit his fees. The provisions of rules 8 to 14 shall apply to the subsequent treatment of the applications, the necessary particulars being entered in register E. The following additional rule will also be observed.

16. Before delivery of the copy the requisite adhesive stamp or stamps shall be affixed to it, and paid for by the applicant, under [illegible] payment of court fees.

"All cash receipts of copying and searching fees under these rules will be credited in a separate entry ("Fees of Revenue Record Rooms)" to Miscellaneous Land Revenue, and all charges will be shown in the contingent bill of the Collector's office." 4-1-84.

the head 'Registration.' The copying fees will also be credited in the Treasury in the same manner as record searching fees; and the payments, whether as remuneration to copyists or refunds, will only be made on receipted bills or vouchers, and will be included in the payment schedule of the Registration Department. The amount due to each individual copyist out of the balance of the copying fees on the last day of each month will be ascertained from the applications, and each copyist will draw the amount declared to be due to him on a receipted bill to be passed by the Collector. The applications will be filed regularly in two separate series for each month, one consisting of applications for unstamped, and one of applications for stamped, copies. Registers of remittances to the Treasury, and of refunds, are to be kept up in the Forms F and G respectively.

18. Copies of public documents which may be used as evidence even against the Government are never to be withheld from applicants; but copies, whether authenticated or not, of written arguments, discussions, or opinions of public officers written previously to a decision, as they can be no legal evidence, are not to be given. Copies of correspondence on the subject of suits pending in the courts of justice are not to be granted without the permission of the Board of Revenue.

19. The ministerial officer in charge of the department in which the document of which a copy is applied for is found at the time of such application shall be held personally responsible for the observance of the above rule. In every case in which there shall be any doubt as to the propriety of giving the copy, such officer shall take the Collector's order on the subject before the document is made over to the copyist. Whenever a copy is refused, any deposit of copying fees which may have been made by the applicant shall be refunded to him. Searching fees shall not be refunded under such circumstances.

20. The Collector is to license as many copyists as can supply all applicants with copies within the periods specified by these rules, and no one but a licensed copyist shall be employed in the preparation of copies. But when the copies applied for are few or not sufficient to induce an outsider to take a license for the work, and the work generally is light, the Collector may employ an officer of the fixed establishment to do the copying work, if he can do it without detriment to his other duties.

21. For copies of the surveyor's village plans supplied on the requisition of private parties, the ordinary rate is to be one rupee per sheet;* but should the internal delineations be intricate and the labour be enhanced in proportion, the rate may be increased at the discretion of the Collector within the limit of two rupees per

* By sheet is not to be understood the paper employed in copying the plans, but the sheet of which each plan is composed.

sheet. For copies of thakbust maps and khasra maps (which are made by placing the map to be copied over the paper on which copy is to be made, pricking down the salient points, and then ruling lines from point to point so pricked in), each line ruled should be counted as equivalent to four vernacular words, the number of written words added thereto, and copying fees for the whole calculated under rule 11. The rate for ruling lines in copies of any register should be half the rate fixed for lines in thakbust and khasra maps, each line being taken the whole length or breadth of the page or sheet.

22. Collectors are to encourage in every legitimate way the widest distribution of these maps among those interested in them.

23. When one copyist only is entertained, the task of comparing must be performed by one of the officers of the fixed establishment. When two or more copyists are employed, they should compare for each other. When six or more copyists are continuously employed, a comparer may be entertained to compare the copies prepared by all, to be paid at the rate of Rs. 12 per mensem, levied from the copyists in proportion to their receipts.

24. The names of both the officers employed on the comparison must always be noted on the copy. Each copy must be attested by the record-keeper or other native officer specially authorized to compare and attest copies, who is responsible jointly with the comparer for the correctness of the copy.

25. Commissioners are at liberty, if the demand for copies from their records makes the arrangement advisable, to appoint a licensed copyist for their preparation.

26. No fees are to be demanded or paid for searching for or copying papers required by public officers for public purposes.

27. Nothing in these rules is to be held as interfering with the right of parties or their authorized agents to inspect the records of pending cases, under such safeguards as the Collector may think necessary against the removal or alteration of documents and the publication of privileged communications.

28. Admittance to the record-room should be absolutely prohibited to all persons other than the Deputy Collectors and Assistant Collectors serving in the district and the officers of the Collector's court, except on production of a written order for admittance signed by the Collector.

29. Copies of these rules in the vernacular are to be conspicuously exhibited in Collectors' offices.

30. Nothing in these rules applies to sub-divisional offices, where existing arrangements should be maintained.

Section VII.—Miscellaneous.

1. Under the orders of Government, the Board of Revenue are authorized to sanction expenditure for keeping the record-rooms of the Lower Provinces in efficient order within the limit of Rs. 14,100 annually. The following rules are prescribed for the guidance of local officers in applying for assignments from the record grants.

2. District officers will submit to the Commissioner, not later than the 1st January in each year, budget estimates of their requirements from the record grant for the ensuing official year. The Commissioner will amend these estimates at his discretion, and will compile them with the addition of an estimate of the requirements of his own office into a divisional statement, which he will submit, with all necessary explanations, to the Board on or before the 1st February. On receipt of these estimates the Board will allot to each division whatever sum may be available for its use.

3. In regulating the estimates each Commissioner must bear in mind how small a sum it is possible for the Board to place each year at his disposal. He must proceed on the assumption that unless the paucity of demands from other divisions should enable the Board to assign to him more than a proportionate share of the whole available funds, his total allotment cannot exceed a sum which will supply him with Rs. 240 for each district in his division and Rs. 50 for his own office. The items in his estimate should therefore be divided into two classes—(*1st*) those which he considers of the greatest importance, to a total amount not exceeding that which has been above indicated; and (*2nd*) those to which he desires sanction in case extra funds should be available for the purpose. With so scanty a provision, however, for the wants of the whole of Lower Bengal, the Board rely on Commissioners to exclude from the first part of their budgets every item that does not appear to them to be absolutely necessary, or of very great importance, so as to leave, if possible, a surplus in their hands to meet urgent requisitions from other quarters.

4. The Board will reserve a small fund to meet unforeseen exigencies. In case any such should arise in the course of the year, Commissioners may submit supplementary indents, which will be complied with if possible.

5. As any excess expenditure cannot be met except by an extra grant from Government, and as, on the other hand, a surplus at the end of the year lapses to Government, it is obviously important that the Board should have before them, in a complete form, the accounts of actual expenditure against the allotment

of the current year, when judging of the estimates submitted for the following year. The character of the work to be paid for from the record grant supplies a simple way of attaining this object. For the performance of that work a continuous expenditure throughout the whole year can never be indispensable. It must be therefore understood once for all that every district officer is to submit with his yearly estimate a complete statement of his actual expenditure from the allotment of the year then current, and that no disbursement is on any account to be made after the date up to which such statement of account has been made up without the special sanction of the Board in each instance. In connection with this rule the attention of all officers is drawn to circular order No. 4 for August ~~last~~ 1870. Under the provision of that order, which requires the reservation of one quarter of the salaries of temporary establishments until the termination of the periods for which they have been sanctioned, such reserved sums to be expended, in each case in which the work may not have been completed within the period specified, in the employment of other hands to finish it, it will now obviously be necessary that, in applications for sanction to the entertainment of establishments payable from the record grant, the period during which it is proposed to employ such establishments should be so regulated as to leave time after the expiration of those periods for the performance, under the above rule, before the date on which the accounts must be submitted, of any work left incomplete by those establishments.

6. The following items may be included in the estimates:—

Almirahs,	Cloth,
Racks,	Planks,
Oil,	Repairs to furniture,
Tar,	

and also generally whatever petty stores, not being such as are properly procurable from the Stationery Office, are required for special use in the record-room, as distinguished from all other branches of the office.

7. The cost of establishments for binding books kept in the record-room, for sorting, arranging, and destroying records, and for re-copying revenue records, other than those belonging to the survey department, may be debited to the grant.

8. The cost of copying survey maps and records is not debitable to the grant, nor is that of re-writing the general and pergunnah registers of estates (A, B, and C). Articles procurable from the Stationery Office should not be charged to the grant, nor should petty stores, such as those enumerated in clause 11, page 310, Board's Rules, unless they are required for use in the record-room.

9. The fees levied for copying and searching records in a Commissioner's office, as well as the sum realized by the sale of useless

papers, must be paid into the treasury and credited by the Collector to Government. Mention must be made in the annual report of the amount so realized and credited. All expenditure for keeping the office records in proper order will be made under the Board's orders from the record grant. As in the case of the Collector's records, papers should be defaced before they are sold.

10. It is the Commissioner's duty, when on circuit, to make it a point of inspecting the state of every Collectorate record-room, and when dissatisfied with it to make a report for the orders of the Board of Revenue.

11. Any officer who permits the records of his office to fall into disorder is, under the orders of Government, held responsible for the expenses incurred in their re-arrangement; and any officer receiving charge of an office, the records of which may be in disorder, or so unmethodically arranged as to prevent the ready production of papers when called for, who shall fail to make a timely report of their state, is similarly held answerable for the cost of time and arrangement.

12. C papers ordered for destruction, and papers the destruction of which has been sanctioned by the ~~Commissioner~~ under section IV, clause 13, should be defaced and then made over to the jail, if there is a manufacture of paper in the district jail. The price of all paper so sent will be paid by the officer in charge of the jail at the current market rate for waste paper; the expense for sorting and defacing the condemned records may be charged against such receipts, the balance being credited to ~~miscellaneous land revenue~~. XXIII Miscellaneous

13. Registers Nos. 41 and 42 (66 and 67) must be kept up regularly. Collectors are held personally responsible for the expense of writing these up should they be suffered to fall in arrear.

14. The paper used for current work should be of foolscap size and of the best quality procurable.

15. None but properly prepared paper must on any account be employed for purposes of record. Country paper must never be used unless it is arsenicated.

16. All the rules in this chapter are to be applied, so far as they are applicable, to the records of Commissioners' offices.

"Collector." 8-1-88.

APPENDIX TO SECTION I.

I.—Register of Letters received.

Department—General.

Consecutive No. in this register.	Date of receipt.	From whom received.	No. of the letter.	Date.	Subject.	Where the Letter is placed.		No. and date of reply or abstract or other mode of disposal.	Remarks.
						No. and title of the collection.	No. of the file within the collection.		
1	2	3	4	5	6	7	8	9	10
1	1st Jan. ...	Commissioner	975	28th Dec. 1874	Confirms the settlement of Jumalpore.	I.—Settlement.	1	Vernacular proceedings ordered 1st January.	*Explanation of specimen entries.*
2	Ditto ...	Ditto ...	984	30th ditto ...	Confirms butwarrah of Seebpore.	II.—Butwarrah.	1	Ditto.	
3	2nd Jan....	Board ...	11,567	14th ditto ...	Asks explanation of discrepancy in statement No. X.	III.—Miscellaneous.	1	Reply, dated 4th January 1875.	
4	Ditto ...	Commissioner	2	1st Jan. 1875	Returns settlement of Jaipore for revision.	I.—Settlement.	2	Reply, 30th June 1875.	
5	3rd Jan....	Ditto ...	10	2nd ditto ...	Communicates Board's sanction to expenditure of Rs. 5 for arranging records.	III.—Miscellaneous.	2	No reply.	
6	4th ditto .	Ditto ...	12	Ditto ...	Directs acquisition of land for post-office.	IV.—Acquisition of land.	1	Declaration submitted 20th January.	
7	Ditto ...	Ditto ...	15	Ditto ...	Asks opinion on draft of butwarrah law.	II.—Butwarrah.	3	Reply, 28th February.	This will be file 3, and not file 2, of Collection II, butwarrahs, because file 2 has already been assigned at an earlier date to the butwarrah of Kalianpore—*vide* entry No. 1 of the register of letters issued.

N.B.—This register will be divided into parts corresponding with the number of departments into which the correspondence of the office is classified. Each part will be kept separate during the year, in the shape of a pamphlet. At the end of the year all the parts will be strongly bound up together.

II.—Register of Letters issued.

Department—General.

Consecutive No. in this register.	Date.	To whom addressed.	Subject.	Where the draft is placed.		No. and date of reply received.	Remarks.
				No. and title of the collection.	No. of the file within collection.		
1	2	3	4	5	6	7	8
							Explanation of entries.
1	2nd January...	Commissioner ...	Reports for sanction butwarrah of Kalianpore.	II.—Butwarrah.	2	25th February 1835 ...	File No. 1 of this collection II, butwarrahs, has already been assigned to the butwarrah of Seebpore, see entry No. 2 of register of letters received.
2	Ditto ...	Ditto ...	Reports embezzlement of stamps...	V.—Stamps.	1	15th January.	
3	4th ditto ...	Board ...	Explains discrepancy in statement X.	III.—Miscellaneous.	1	None required ...	Placed on same file as letter No. 3 of "Register of letters received," to which it is a reply.
4	5th ditto ...	Commissioner ...	Reports death of Sibnarain Roy, and recommends that the estate of his minor son, Joynarain, aged eight years, be taken under Court of Wards.	VI.—Wards.	1	28th January.	

N.B.—See the *N.B.* on register No. I, which applies also to this register.

III.—Index Register of English Correspondence.

Department—General.

Number and title of collection.	Number of the within collection.	File subject.	Year under which the file is deposited in the record-room, and collection number.	Remarks.
1	2	3	4	5
I.—Settlements...	1 2	Settlement of Jumalpore " Jaipore ...	I of 1875. III of 1876.	
	Space of half a page at least to be left.			
II.—Butwarrah...	1 2 3	Butwarrah of Seebpore. " of Kalampore Draft of new butwarrah law.	II of 1875. Ditto. Ditto.	
	Space of half a page at least to be left.			
III.—Miscellaneous.	1	Miscellaneous	III of 1875...	The miscellaneous collection, as explained in rule 12, will contain only files in which letters on different subjects are arranged chronologically.
	Space of half a page at least to be left.			
IV.—Acquisition of land.	1	For post-office	IV of 1875.	
	Space of half a page at least to be left.			
V.—Stamps ...	1	Embezzlement of stamps	VIII of 1876.	
	Space of half a page at least to be left.			
VI.—Wards ...	1	Estate of Joynarain ...	III of 1885...	This file cannot be placed in the record-room until the minor Joynarain comes of age in 1885, and the estate passes from the management of the court of wards: column 4 will therefore remain blank till the year 1885.

N.B.—In this register not more than two collections will be opened on each page, so as to leave ample room for entering any number of files (as they are formed) under the collection head to which each belongs.

Every correspondence which begins within the year will be entered at once on this register as soon as it is begun. When, on the transfer of the records of any year to the old record-room, a correspondence is detained among the current records because it is still pending, such correspondence will also be entered in the register for the new year under a new number under rule 18. Column 4 of this register will remain blank until the papers of the file are deposited in the old record-room. The register will be divided into parts corresponding with the departments into which the correspondence of the office is classified.

A

[*Specimen of Docket Cover for letters received.*]

1875.

DEPT. GENERAL REV.

FROM

COMMISSIONER

No. 153. Dated 1st October.

Enclosures 2. Received 2nd ditto.

COLLECTION III: WARDS.

Order Issued, No. 200, dated October 4th.

Space for Collector's order if brief, as

"Draft reply that the minor will reach his majority on 1st February 1878."

File No. 2.

Subject of File—

RELEASE OF JAMBOONEE ESTATE.

Space for the abstract of the letter, as

INQUIRES when the Jamboonee Estate will be released.

B

[*Specimen of Docket Cover for letters issued.*]

1875.

GENERAL DEPARTMENT.

To

COMMISSIONER

No. 200. Dated 4th October.

COLLECTION III: WARDS.

Reply received, October 10th.

File No. 3.

Subject of File—

RELEASE OF JAMBOONEE ESTATE.

Space for abstract of letter, as

THE estate will be released when the minor reaches his majority on 1st February 1878.

APPENDIX VI.

The following is the Classification of Collector's Records prescribed in section IV, clause 1.

CLASS A (*to be left unmarked*).

TO BE KEPT FOR EVER.

I.—The following REGISTERS, PRESCRIBED BY LAW, lettered A to L, inclusive :—

The GENERAL, PERGUNNAH, REVENUE-FREE, and MUTATION Registers—the COMMON and SPECIAL Registers of the Sale Law—and the Register of CONFIRMED PARTITIONS.

II.—OF THE REGISTERS PRESCRIBED by AUTHORITY (*not by Law*)—

(*a.*)—*The following not connected with cases or proceedings* :—

6 (26). Lands used for public purposes.

11, 12, and 13 (35, 36, and 37). Separate accounts opened, and deposits registered, under the Sale Law.

25 (49) Registers of claims to money in deposit. 5-6-82.

31 (55). Pensions.

32 (56). Estates managed directly by Collector for recusancy.

33 (57). Dependent tenures in Government estates.

34 (58). Estates managed by the Revenue authorities under Acts XXXV of 1858, XL of 1858, or IV (B.C.) of 1870.

35 (59). Attached estates.

36 (60). Redemption of petty estates.

39 (64). New estates.

40 (65). Alterations of assessment.

41 and 42 (66 and 67). General and Survey records.

45 (71). Lands, &c., owned by ministerial officers.

46 and 49 (72 and 75). Leave registers.

50 (76). Standing Order Book.

53 (80). Revenue-roll.

(*b.*)—*The Registers of cases or proceedings enumerated under head III below, as follows* :—

Nos. 1 to 5 and 14, 15, 19 to 23 (Nos. 1, 2, 23 to 25, 38, 39, 44 to 46, 46A, and 47), Nos. 1 to 18 and 20 (Nos. 3 to 20 and 22) entered in Section V, Chapter on Registers.

III.—All PETITIONS excepting those for sales under Regulation VIII of 1819, which are struck off on payment of the zemindar's demand, which should be placed under class *c.*, PLAINTS, and PLEADINGS,—all POWERS-OF-ATTORNEY,—all lists of EXHIBITS, all unreturned EXHIBITS, and all receipts for returned EXHIBITS,—all MEASUREMENT, ALLOTMENT, or ASSESSMENT PAPERS,—all MAPS,—the autographic ABSTRACT of the evidence, the final JUDGMENT, and DECISION or ORDER,—and the FLY-LEAF—in the following cases and proceedings, or in appeals connected therewith :—

SETTLEMENTS—DIVISIONS—all PROCEEDINGS UNDER THE RENT LAWS (*excepting Notices of Deposit*).—RESUMPTIONS—MUTATIONS—GOVERNMENT Suits.

APPLICATIONS,—for SEPARATE ACCOUNTS,—TO MAKE DEPOSITS,—or for COMMON or SPECIAL REGISTRY under the SALE LAWS—SALES of ALL KINDS.

Claims to compensation for lands taken for public purposes.

IV.—The following RETURNS :—

No. XXXI.—Accounts of WARDS and ATTACHED ESTATES.

Nos. XLII to XLIII.—The ANNUAL ADMINISTRATION RETURNS in the LAND REVENUE, EXCISE, ~~and INCOME TAX~~ Departments.

V.—The following MISCELLANEOUS PAPERS :—

(*a.*)—REPORTS of the DESTRUCTION of RECORDS, and LISTS of PAPERS DESTROYED.

(*b.*)—ASSESSMENT PAPERS, KABOOLYATS, &c., of all ESTATES managed by the Collector, whether belonging to Government or to private individuals, and 'Kharcha hisabs' of estates the property of individuals under Khas tehsil.

(*c.*)—GENERAL POWERS-of-ATTORNEY,

OF survey records lodged in Collectors' offices, the following should be carefully preserved :—

(1)—Professional Survey volumes.

(2)—Maps of all kinds prepared by Superintendents of Survey or Revenue Surveyors, with the measurement papers and field-books appertaining thereto.

(3)—Mouzahwar and mehalwar registers, English and vernacular.

2. Records connected with boundary disputes and excess or untraceable mehals should be treated similarly to the records of Act X suits, &c., &c., according to the rules laid down in Board's Rules.

3. Records of all other cases of a miscellaneous nature should be treated as papers under class C.

CLASS B (*to be stamped with the letter B*).

TO BE KEPT IN THE RECORD-ROOM FOR TWELVE YEARS AND THEN DESTROYED.

I.—Of the REGISTERS PRESCRIBED by AUTHORITY.

(*a.*)—*The following not connected with cases, &c., No.* 29, PRECEPTS.

(*b.*)—*And the registers of cases or Proceedings enumerated in Heading II below as follows :—*

No. 19 (in Section V of Chapter on Registers,) and Nos. 9, 16, 25.

II.—The papers enumerated in Heading III, Class A, in the following cases ;—

NOTICES of DEPOSIT under the Rent Laws.

EXECUTION OF GOVERNMENT DECREES.

RECOVERY of STAMPS in PAUPER SUITS.

APPLICATIONS for WASTE LANDS.

CLAIMS to MONEY in DEPOSIT.

III. All [illegible]

Except the registers of revenue and other deposits specified under class A. 5-6-82.

All papers of every description not enumerated above—whether REGISTERS, RETURNS, CASES, or PARTS of CASES, or MISCELLANEOUS, are to be kept for two full years in the record-room and then destroyed.

APPENDIX A.

Form of Application for Information.

Upper portion.

1	2	3	4	5	6	7	8
Number and date.	Name and residence of applicant.	Nature of the information required.	Ordinary searching fee deposited in court-fee stamp.	Extra searching fee deposited in court-fee stamp.	Date and (if extra fees have been paid) hour by which the information is to be ready.	Signature of officer receiving the application.	REMARKS.
Lower portion, same as above, and divided from upper portion by a pricked line.							

B.

Counterfoil.]

Name of applicant.....

Date of receipt of application.....

Time by which the copy required is to be ready }.....

APPENDIX B.

Form of Application for Copies.

1	2	3	4	5	6	7	8	9	10	11	12
Number and date of application.	Name, residence, and description of applicant.	Specification of paper of which the copy is required.	Case or proceeding in which such paper is to be found or was filed.	Ordinary searching fee deposited in court-fee stamp.	Extra searching fee deposited in court-fee stamp.	Number of folios filed with application.	Name of officer or department where the paper in question is to be found.	Date and (if extra searching fees have been paid) hour by which copy is to be ready.	Name of copyist.	Name of officer receiving application who fills up the three preceding columns.	REMARKS.

APPENDIX C.

Form of Register of Applications for Information.

1	2	3	4	5	6	7	8	9	10
No.	Date of application.	Name and residence of applicant.	Nature of information required.	Date on which information was supplied.	Ordinary searching fee paid in court-fee stamp.	Extra searching fee paid in court-fee stamp.	Total of columns 6 and 7.	Signature of the officer receiving the application.	REMARKS.

APPENDIX D.

Register of Applications for Copies.

Serial No.	Date of application.	Name of applicant.	Ordinary searching fee paid in court fee stamp.	Extra searching fee paid in court fee stamp.	Number of folios				Date on which copy was ready for delivery.	Date on which delivery was taken.	Court fee levied on certified copies under rule 18.	Remarks.
					Filed with applications.	Filed afterwards.	Returned unused.	Used.				
1	2	3	4	5	6	7	8	9	10	11	12	13

2-7-85.

"plants of both sexes, whether cultivated or uncultivated." 4-7-85.

A. E. deS. & others—Reg. No. 5691J—53—27-7-85.

Form of Register of Applications for Stamped Copies.

1	2	3	4	5	6	7	8					9	10	11		12	13							14	15
No.	Date of application.	Name and residence of applicant.	Date of delivery of copy.	Ordinary searching fees paid.	Extra searching fees paid.	Total of columns 5 and 6.	Refunds of Searching Fees under Rule 14.					Balance of searching fees, *i.e.* column 7 *minus* the entry under "total" in column 8.	Deposit on account of copying fees.	Balance of Copying Fees paid under Rule 13.		Total of columns 10 and 11.	Refund of Copying Fees.							Balance of copying fees, *i.e.* column 12 *minus* the entry under "total" in column 13.	Remarks.
							Ordinary searching fees.		Extra searching fees.								A. Under Rule 13.		B. Under Rule 14.		C. Under Rule 19.		Total.		
							Date.	Amount.	Date.	Amount.	Total.			Date.	Amount.		Date.	Amount.	Date.	Amount.	Date.	Amount.			

Directions.—When additional fees are not paid into the Treasury in the same month as the application is registered, a new number should be given for them in the month in which paid, and they should not be credited under the entry in the previous month: *e.g.* if an application is registered on the 31st March, and the additional fees are remitted to the Treasury on the 1st April, the column for entering such fees in the register for March will be left blank, and that for April will be filled in under a new number. These entries should be made in red ink.

F.

N.B.—The abstracts at foot must be signed by the officer in charge of the Treasury, and countersigned by the Collector, at the end of each month.

Register of Remittances to the Treasury.

Date.	Searching Fees.							Copying Fees.			Daily Total.
	Ordinary Fees.			Extra Fees.			Total of all searching fees.				
	Register C.	Register D.	Register E.	Register C.	Register D.	Register E.		Register D.	Register E.	Total.	

Monthly total of Register C, col. 5
Ditto ditto C, „ 6
Ditto ditto D, „ 5
Ditto ditto D, „ 6
Ditto ditto E, „ 5
Ditto ditto E, „ 6

Monthly total of searching fees as shewn by this Register ...

Monthly total of Register D, col. 10
Ditto ditto D, „ 11
Ditto ditto E, „ 10
Ditto ditto E, „ 11

Monthly total of copying fees as shewn by this Register ...

Monthly total of searching fees ... ...

Monthly total of copying fees ... ...

(Sd.) A. B.,
Officer in charge of Treasury.

(Countersigned) C. D.,
Collector.

Date

G.

Register of Refunds.

N.B.—The abstracts at foot must be signed by the officer in charge of the Treasury and by the accountant, and countersigned by the Collector, at the end of each month.

Date.	Refunds of searching fees.				Refunds of copying fees.							Daily Total of Refunds.
	Under Rule 7.	Under Rule 14.		Total refunds of searching fees.	Under Rule 13.		Under Rule 14.		Under Rule 19.		Total refunds of copying fees.	
	Register C, column 8.	Register D, column 8.	Register E, column 8.		Register D, column 13A.	Register E, column 13A.	Register D, column 13B.	Register E, column 13B.	Register D, column 13C.	Register E, column 13C.		

	Rs. A. P.
Monthly total of copying fees as shewn by Register F. ...	
Deduct refunds ditto ditto this Register ...	
Balance tallying with the balance of the treasury account of the fundfor the month	

	Rs. A. P.
Monthly total of refunds of searching fees ...	
Ditto ditto copying do. ...	

(Signed) A. B., *Officer in charge of Treasury.*
C. D., *Accountant.*
(Countersigned) E. F., *Collector.*
Date——

H.

CHALAN.

Accountant's No. *of*

Treasury, Bengal, dated 18 .

By whom brought.	On what account.	Amount.
		Rs. A. P.
	Searching fees	
	Copying fees	
	Total ...	
Silver and copper		
Total Rs. ...		

Treasurer.

Examined and entered. *Accountant.*

No.

Dated 18 .

Name

Office

CHAPTER XII.

Registers.

Section I.—General.

The registers prescribed by law, the registers of separate accounts and deposits (Nos. 11 to 13 [35 to 37]) and registers Nos. 30 and 50 (54 and 76), should, when possible, be written on the best English paper and strongly bound. For the rest, good ordinary printing paper will suffice.

2. Whenever necessary, space must be reserved in a register for an index.

3. All the registers, whether lettered or numbered, should be examined every week by the sheristadar, who must attach his signature under the last entry, in token that he is responsible for their correctness. The registers should be accessible to parties desirous of consulting them.

4. The following registers should be kept at each sub-division:—

Register M.

Registers 1, 2, 5 to 8, 23, 25 to 31, 38, 41, 43 to 45, 48 to 51, 54, and 60 (1, 2, 25 to 28, 47, 49 to 55, 63, 66, 69 to 71, 74 to 76, 79, 81, and 90).

Of these registers, Nos. 1 and 2 will have entries in them only when settlements or divisions are made over to the sub-divisional officer.

Register No. 31 (55) will be kept only when a pension is paid at the sub-division.

5. It is not necessary to open a new set of registers every year. A register should be used until it is full, a new series of entries being commenced each year. Blank registers should not be kept at all, and all registers that are kept should be neatly bound in khurwa cloth and kept in good order.

Section II.—Registers prescribed by Law to be kept in a Collector's Office.

A.—General register (part 1) of revenue-paying lands in estates borne on the revenue-roll of the district of——(*sections* 6 *and* 7, *Act VII* (B.C.) *of* 1876).

General register (part 2) of revenue-paying lands situated in the district of——, but appertaining to estates borne on the revenue-roll of other districts (*section* 8, *ib.*).

"The proper preservation of important registers should not be overlooked by the Collector, as it forms an essential part of his duties. The condition of the general registers has in some places been found to be very unsatisfactory owing to causes which fall under one or more of the following heads :—

(i) Untrustworthy data.
(ii) Careless work, such as errors in copying.
(iii) Slovenly work, such as bad writing.
(iv) Faulty folding of sheets.
(v) Faulty arrangement of sheets in binding.
(vi) Delay in binding.
(vii) Want of care in preservation of sheets.
(viii) Want of information.
(ix) Delay in work in consequence of irregular employment

(xi) Meaning and object of headings misunderstood.
(xii) Erasures allowed.
(xiii) Corrections not properly attested.
(xiv) Neglect to ascertain mutations. 11-2-88.

...rs.
...ble for
...ear in
...etailed

mind the above points, ...
scrutiny of the registers, except in special cases." 1-7-87.

× Registers 1 & 2A 5 to 8 23 25 to 31, 41, 43, 47, 49 to 52 54, 58, 60, 61, 64 & 65 (old numbers 12 23 to 28, 47 49 to 66 69 to 73 75 to 79 & 81 & 82, 88, 90, 91 19 & 20

× Register 2 is only to be kept up for cases pending the old Partition Act while register 2A is intended for cases under the new Act VIII (B.C.) of 1897

Register 23 (47) should be kept up in those ... only where rent suits are still tried in the Re...

B.—General register (part 1) of revenue-free lands, showing lands held exempt from revenue in perpetuity in the district of—— (*sections* 9 *and* 10, *ib.*).

General register (part 2) of revenue-free lands, showing lands occupied for public purposes without payment of revenue in the district of——(*section* 11, *ib.*).

General register (part 3) of revenue-free lands, showing unassessed, waste and other lands in the district of——not included in parts 1 and 2 (*section* 12, *ib.*).

C.—Mouzahwar register of thana——in the district of—— (*sections* 14 *and* 15, *ib.*).

D.—Register of intermediate mutations (part 1) of lands shown in general register of revenue-paying lands in the mouzahwar register (*sections* 17 *and* 18, *ib.*).

Register of intermediate mutations (part 2) of lands shown in the general register of revenue-free lands, parts 1, 2, and 3, and of revenue-free lands in the mouzahwar register (*section* 19, *ib.*).

E.—Special register of istimrari tenures held at a fixed rent from time of permanent settlement (*section* 44, *Act XI of* 1859). (*Finally closed.*)

F.—Special register of tenures existing at time of settlement which have not been held at a fixed rent (*ib.*). (*Finally closed.*)

G.—Common register of talukdari and other similar tenures and farms created since the time of the settlement and held immediately from the proprietors of estates (*section* 41, *ib.*).

H.—Special register of ditto ditto (*section* 42, *ib.*).

I.—Common register of leases of lands whereon dwelling-houses, &c., have been erected (*section* 43, *ib.*).

K.—Special register of ditto ditto (*ib.*).

L.—Confirmed partitions (*section* 31, *Regulation XIX of* 1814). (See note to this register in section IV.)

M.—Register of peons.

N.—Payment of stamp duty and penalty.

SECTION III.—REGISTERS PRESCRIBED BY EXECUTIVE AUTHORITY.

1. Settlements.

2. Divisions (see note to this register in section IV).

3 (23). Resumptions.

4 (24). Mutations.

5 (25). Claims to compensation for lands, buildings, &c., taken for public purposes.

6 (26). Lands used for public purposes.

7 (27). Excise cases.

8 (28). Miscellaneous cases.

9 (32). Cancelled.

10 (34). All applications under sections 10, 11, and 15, Act XI of 1859.

11 (35). Separate accounts opened under section 10, ditto.

12 (36). Ditto ditto section 11, ditto.

13 (37). Deposits made under section 15, ditto.

14 (38). All applications for registry, common or special, under sections 40 to 44, ditto.

15 (39). Appeals of all kinds from the decisions of the Collector and his subordinates.

16 (40). Applications for waste lands.

17 (41). Waste lands available for sale.

18 (42). Waste lands reserved from sale as not being available.

19 (44). Sales for arrears of revenue.

20 (45). Sales of putnee talooks under Regulation VIII of 1819.

21 (46). Sales of waste lands and completed commutations of leasehold grants.

22 (46A). Commutations of existing grants.

23 (47). Sales of under-tenures under Act VIII (B.C.) of 1865.

24 (48). Arrears due from defaulting proprietors and bidders.

25 (49). Claims to money in deposit.

26 (50). Stamp cases.

27 (51). Petitions.

28 (52). All other papers, except English letters.

29 (53). Precepts.

30 (54). General powers-of-attorney.

31 (55). Pensions.

32 (56). Estates held under direct management.

33 (57). Dependent tenures in Government estates.

✓ "abolished in 1888." 4-3-88.

"12 of Separate Accounts under sections 10 and 11 of Act XI of 1859 and section 70 of Act VII (B. C.) of 1876." 4-3-88.

✓✓✓ "abolished in 1888." 5-2-88.

30 (abolished in 1888.) 7-1-88.

31 "abolished in 1888." 5-1-88.

Section IV.—Headings of the Registers.

1. Wherever heading 1 is not given, understand that that heading is only for the consecutive number of the entries in the register.

2. Besides the headings given, there should be in each register a heading of remarks.

(For headings of registers A to D, see chapter on *Land Registration under Act VII* (B.C.) *of* 1876.)

Special and Common Registers of Under-tenures (E to K).

2. Name of applicant and date of application. 3. Name of the pergunnah and estate in which the tenure is situate. 4. Nature of tenure. 5. Name of the village or villages in which the land is situate. 6. Area, in acres, of the land in the tenure, with boundaries in complete detail. 7. Amount of the annual rent of the tenure, and whether the rent is fixed for a term of years or in perpetuity, and the duties, if any, required to be performed on account of it. 8. Date of the deed constituting the tenure, or the date when the tenure was created. 9. Name of the proprietor who created the tenure. 10. Name of the original holder of the tenure. 11. Name of the present possessor, and, if he be not the original holder, mode in which he succeeded to the tenure, and whether he holds jointly or solely. 12. Date on which, and authority by whom, registry was ordered. 13. Signature of Collector.

Note.—Registers E and F are now finally closed.

Register (L) of Confirmed Partitions.

1. Name of the original estate. 2. Names of proprietors of the original estate. 3. Number of pergunnahs in the original estate. 4. Number of villages in the estate. 5. Area, in acres, of the original estate. 6. Revenue assessed upon the original estate. 7. Shares into which the estate is now divided. 8. Proprietor or proprietors of each share. 9. Number of pergunnahs in each share. 10. Number of villages in each share. 11. Area, in acres, of each share. 12. Revenue of each share. 13. Date of confirmation.

Note.—This register, when finally closed, should be carefully preserved. For registers under the existing Partition Act, *see chapter on Partition of Estates.*

Register (M) of Peons.

2. Name of peon. 3. Age of peon at date of appointment. 4. Place of abode. 5. Father's name. 6. Date of appointment. 7. Signature of nazir. 8. Signature of presiding officer. 9. Salaried or for occasional employment.

Register (N) of Payment of Stamp Duty and Penalty.

1. Serial number. 2. Date of entry. 3. Date and description of document. 4. Amount received, subdivided into (*a*) duty, (*b*) penalty, (*c*) total. 5. Name and residence of party from whom received. 6. Number and title of suit. 7. Remarks.

1	2	3	4	5	6	7	8	9	10	11	12
Consecutive number.	Name and description of estate and number on District Revenue-Roll.	Rule or order under which the case is instituted as a regular settlement case.	Former assessment.	Date of commencement of settlement proceedings.	Party now settled with.	Assessment at present settlement.	Period of settlement.	Nature of settlement, *i.e.*, whether farming, proprietary, &c.	Date from which the settlement is to take effect.	Date of submission of proceedings to Collector.	Authority confirming the settlement and date of confirmation.

Note.—Upon an estate being made over for settlement, it must be at once entered in this Register. Although concluded by subordinate officers, a settlement must be shown as "pending" in Return No. VIII until finally confirmed by the officer who has authority to confirm it.

6-1-88.

under Regulation XIX of 1814.

2. Name of estate and its number on the roll. 3. Former revenue of the estate. 4. Name of the applicant for division. 5. Names of the co-parceners, and extent of their respective shares. 6. Area, in acres, of property to be divided. 7. Date of presentation of application. 8. Date of order for division. 9. Date of deposit of amin's fees. 10. Period allowed for division. 11. Date of delivery of division papers. 12. Date of decision. 13. Report of decision. 14. Purport and date of the order in appeal, if preferred.

NOTE.—This register, when finally closed, should be carefully preserved. For registers under the existing Partition Act, *see chapter on Partition of Estates.*

Register (No. 3 [23]) *of Resumption of Suits.*

2. Names of parties, including claimants. 3. Date of institution. 4. Names of pergunnah and village, and area of land. 5. How the case originated. 6. Date of Board's sanction to the institution. 7. Date and purport of Collector's opinion. 8. Date and purport of Commissioner's order.

NOTE.—Enter *all* resumption proceedings, however originating.

Register (No. 4 [24]) *of Mutation Cases.*

2. Name of petitioner whose name is to be registered. 3. Party whose name is to be removed from the register. 4. Party opposing the registry. 5. Name of the estate, and, if fractional portion of an estate, specification of the share. 6. Revenue of the estate.

7. Date of institution. 8. Officer to whom the case is referred for trial, and date of reference. 9. Date of decision. 10. Substance of order. 11: Purport and date of the order on appeal, if preferred.

Register (*No.* 5 [25]) *of Compensation for Lands and Buildings, &c., acquired for public purposes.*

2. Page of Gazette where declaration under section 6 of Act X of 1870 is to be found. 3. Name of claimants. 4. Area in acres of land, and name of estate. 5. Purpose for which land is taken by Government. 6. Value awarded by Collector. 7. Date of payment. 8. Amount of compensation awarded by the court. 9. Result of appeal under section 35. 10. Amount of cash and assessor's fees paid by Collector under sections 32 and 33. 11. Abatement of revenue, if any, and date from which it takes effect.

Register (*No.* 6 [26]) *of Lands used for Public Purposes* (*not railway lands*), *both the property of Government and rented from landholders.*

2. Locality. 3. Land the property of Government. 4. Land permanently rented from landholders. 5. Rent paid for land in column 4. 6. Temporary leases from proprietors, divided into (*a*) area in acres, (*b*) period for which rented, (*c*) annual rent. 7. Purpose for which land is used. 8. Can it be given up or not?

Register (*No.* 7 [27]) *of Excise Cases.*

2. Date of institution. 3. How the case originated. 4. Nature of the case. 5. Names of parties. 6. Date and abstract of order. 7. Under what regulation the case is decided.

Register (*No.* 8 [28]) *of Miscellaneous Cases.*

2. Name of petitioner, or nature of document occasioning the case. 3. Abstract of case. 4. Date of institution. 5. Date of order. 6. Abstract of order.

NOTE.—Enter in these registers all cases for which no specific register is provided.

Register (*No.* 9 [32]).—*Cancelled.*

General Register (*No.* 10 [34]) *of Applications under sections* 10, 11, *and* 15, *Act XI of* 1859.

2. Name of applicant and date of application. 3. Name of estate and pergunnah and number on the roll and Government revenue. 4. Nature of application, whether under section 10, 11, or 15. 5. Date and purport of objection, if any. 6. Collector's order on original application. 7. Number in register 11, 12, or 13 if application is granted.

(if refund) under section 53 of Act VII (B C) of 1876
13 - Amount of registration fee 14 - Date of payment of registration fee

Register No. 5 (25) *of Land Acquisition Cases under Act X of* 1870.

1. Serial number. 2. Page of Gazette where declaration under section 6 of Act X of 1870 is to be found. 3. Name of claimant. 4. Area of land in acres, and name of estate. 5. Purpose for which land is taken by Government. 6. Date of institution. 7. Value awarded by Collector, and date of award. 8. Date of reference to the Civil Court. 9. Amount of compensation given by Civil Court, and date of order. 10. Amount of costs and assessors' fees paid by Collector under sections 32 and 33. 11. Result of appeal under section 35. 12. Date of payment. 13. Abatement of revenue, if any, and date from which it takes effect. 14. Remarks.

Note.—Columns 8 to 11, inclusive, will only be filled up in the event of a reference being made to the Civil Court. 1-6-81.

No. 72.—*Register of passes for charras.*

Date.	Name of applicant for the pass.	Quantity of charras to be imported.	Amount of duty paid.	Number and date of challan paying the duty to the treasury.	Date of issue of the pass.	Date of arrival of the charras.	Date of payment of the balance of duty, if any.	REMARKS.
1	2	3	4	5	6	7	8	9

3. In register No. 7 of Excise cases on pages 177 and 276 of the Excise Manual and Board's Rules, Volume I, respectively, add a column after column 10, with the heading "Date of realisation and the amount of fine realised." Number it 11 and alter the number of the column for "Remarks" from 11 to 12.

Register (*No.* 16 [40]) *of Applications for Waste Lands.*

2. Date of application. 3. Name and residence of applicant. 4. Number of the plot in register No. 17 (41). 5. Pergunnah, thana, or other local subdivision in which situate. 6. Village. 7. Estimated area in acres of the plot, with its boundaries or other descriptive particulars. 8. Area in acres as ascertained by survey. 9. Estimated cost of survey (under rules 7 and 8, section II of the chapter on Waste Lands), of clearing* and demarcating* boundaries (under rule 10), and of advertisement (under rule 12). 10. Date of the deposit of the sum entered in column 9. 11. Date of completion of demarcation and survey. 12. Date of issue of notification of sale at Collector's office. 13. Date fixed for sale.

* When applicant prefers to demarcate the land himself, the cost of these items need not be estimated.

In the column of remarks give particulars regarding revision of application under rule 6, section II of the chapter on Waste Lands, refund of deposit under rule 13, and so on.

Register (*No.* 17 [41]) *of all Waste Lands absolutely the property of Government which are available for sale.*

2. Pergunnah, thana, or other subdivision in which situate. 3. Village or township in which situate. 4. Boundaries of each plot. 5. Estimated area of each plot in acres. 6. Actual area (this column to be filled up only when the land may have been measured or surveyed for any purpose). 7. Distance from head-quarters of district, and means of communication with it. 8. Date of allotment and number of deed. 9. Name of grantee.

NOTE.—Under the head of remarks, give a description of the land, its natural features, soil, cultivations for which it appears adapted, advantages or disadvantages as regards a supply of labour, communications, and any other information advisable.

Register (*No.* 18 [42]) *of Waste Lands, the property of Government, reserved from sale as not being available.*

2. Pergunnah, thana, or other subdivision. 3. Village or township. 4. Boundaries of each plot. 5. Area in acres. 6. Reason for reservation. 7. Orders under which reserved.

Register (*No.* 19 [44]) *of Sales for Arrears of Revenue.*

2. Number of estate on the roll. 3. Names of estate and pergunnah. 4. Government revenue. 5. Name of defaulter. 6. Nature of arrears. 7. Amount of arrears. 8. Date of sale. 9. Name and signature of purchaser. 10. Price. 11. Earnest money deposited; date of payment. 12. Signatures of treasurer and treasury officer. 13. Balance of purchase money paid; date of payment. 14. Signatures of treasurer and treasury officer. 15. Date of grant of certificate, and receipt for it.

NOTE.—In this and the three following registers enter only actual sales.

"(16) Amount still due from defaulting proprietor or bidder including costs; (17) Date of forwarding requisition to the Certificate Deputy Collector; (18) Amount recovered; (19) Date of recovery." 5-2-88.

Register (*No.* 20 [45]) *of Sales of Putnee Talooks under Regulation VIII of* 1819.

2. Number of case. 3. Names of parties. 4. Date of presentation of petition. 5. Name of estate sold. 6. Amount of balance, and on account of what year.

NOTE.—The remaining headings (7 to 14) are the same as headings 8 to 15 of No. 19 (44).

Register (*No.* 21 [46]) *of Sales of Waste Lands and Completed Commutations of Leasehold Grants.*

2. Number of entry in register No. 17 (41) under which the lands are included. 3. Number of application in register No. 16 (40), and name of applicant. 4. Pergunnah, thana, or other subdivision in which situate. 5. Village. 6. Area in acres, and boundaries of the plot as ascertained by survey. 7. Date of sale. 8. Name and residence of purchaser. 9. Date of possession being given. 10. Amount paid for survey, clearance, and advertisement. 11. Price for which sold. 12. Dates of instalments of the prices being paid, with amounts. (*N.B.*—Interest payments not to be shown here). 13. Date and amount of interest payments, and period to which they refer. 14. Date on which the title became absolute by payment of the purchase-money in full.

NOTE.—Register No. 22 (46A), which is the register of commutations of existing grants, differs very slightly from the above register, and will continue to be kept in the form prescribed.

Register (*No.* 22 [46*A*]) *of Commutation of Existing Grants.*

2. Number and date of existing grants. 3. Number of the application on register No. 16 (40). 4. Pergunnah, thana, or subdivision in which situate. 5. Village or township. 6. Area and boundaries of the plot as ascertained by survey. 7. Date of commutation. 8. Name and residence of purchaser. 9. Date of possession being given. 10. Amount paid for survey and advertisement. 11. Price for which commuted. 12. Dates of instalments of the prices being paid, with amounts. (*N.B.*—Interest payments not to be shown here.) 13. Date and amount of interest payments, and period to which they refer. 14. Date on which the title becomes absolute by payment of the purchase-money in full.

Register (*No.* 23 [47]) *of Under-tenures sold under Act VIII* (B.C.) *of* 1865.

2. Names of parties. 3. Property sold. 4. Arrear due. 5. Order under which sale took place. (The remaining headings (6 to 13) are the same as headings 8 to 15 of No. 19 (44).)

Register (*No.* 24 [48]) *of Arrears due from Defaulting Proprietors and Bidders.*

2. Name of estate, and its number on the roll. 3. Name of defaulter. 4. Nature of arrears. 5. Amount of arrears.

6. Date of recovery. 7. Amount recovered. 8. Abstract and date of order.

Register (*No.* 25 [49]) *of Claims to Money in Deposit.*

2. Name and place of residence of the claimant. 3. Date of institution. 4. Nature of deposit. 5. Amount of deposit. 6. Amount returned. 7. Purport and date of order. 8. Date of payment.

Register (*No.* 26 [50]) *of Stamp Cases.*

2. Name of applicant. 3. Nature of documents. 4. Amount value. 5. Dates of documents. 6. Date of order. 7. Value of paper which should have been used under Act XVIII of 1869, subdivided into (*a*) amount, (*b*) according to what schedule, (*c*) and what article. 8. On what paper written. 9. Clause and section of the Act under which penalty is inflicted, subdivided into (*a*) amount of penalty, (*b*) section, (*c*) clause. 10. Date of return of documents.

Register (*No.* 27 [51]) *of Petitions.*

2. Name of petitioner, and his place of residence. 3. Abstract of petition. 4. Date of order. 5. Purport of order. 6. Signature of the officer who received the petition after registry. Date of final order. Purport of the final order

Register (*No.* 28 [52]) *of All Other Papers received into the Office, except English Letters.*

2. Description of papers, with their respective dates. 3. Purport of the papers. 4. Date of order. 5. Purport of order. 6. Signature of the officer who received the paper after registry. Date of the final order. Purport of the final order

Register (*No.* 29 [53]) *of Precepts.*

2. Name of court. 3. Names of parties. 4. Abstract of precept. 5. Date of precept. 6. Date of receipt of civil court's order. 7. Abstract and date of proceedings consequent on court's order.

Register (*No.* 30 [54]) *of General Powers-of-Attorney.*

These powers are to be copied at length and attested in the manner prescribed in the chapter on *Practice and Procedure* (*Executive and Administrative*).

NOTE.—Be careful not to enter special powers.

Register (*No.* 31 [55]) *of Pensions.*

2. Name of applicant. 3. Substance of the case. 4. Date of application. 5. Date of decision and purport of order.

Register (*No.* 32 [56]) *of Estates held under Direct Management.*

2. Name of estate, and its number on the roll. 3. Government revenue. 4. Why brought under direct management.

Register [No. 26 (50)] of stamp cases.

2 Name of applicant ; 3 Nature of document; 4 Amount value ; 5 Date of document ; 6 Designation of officer forwarding the document ; 7 Date of order ; 8 Value of paper which should have been used under Act ~~XVIII of 1869~~ 2 of 1879, sub-divided into (*a*) amount, (*b*) according to what schedule, (*c*) and what article ; 9 On what paper written ; 10 Clause and section of the Act under which

"Note. Petitions for which any other Register is provided are not to be entered in this Register." 2-1-88.

"This Register is not meant for—

(1) Papers written in the office.

(2) Processes received from other districts with English letters.

(3) Returns of service of processes.

(4) Petitions."

2. Processes received from other districts with vernacular roobakaris or under simple endorsements should be entered in this Register. 19-2-88.

5. Date on which brought under direct management. 6. How collections are made. 7. When removed from direct management, and how settled.

Register (*No.* 33 [57]) *of Dependent Tenures in Government Estates.*

2. Name of parent estate and pergunnah. 3. Name and description of the dependent tenure. 4. Area, in acres, and assessment, fixed or temporary. 5. Order under which the tenure was created or acknowledged, with date. 6. Names of tenants at time of settlement. 7. Names of tenants struck out, with specification of land or assessment and date of order. 8. Names of tenants substituted, with specification of land or assessment and date of order.

Register (*No.* 34 [58]) *of Estates Managed by the Revenue Authorities under Act XXXV of* 1858, *XL of* 1858, *or IV* (B.C.) *of* 1870.

2. Name or names of proprietor or proprietors, with date of birth of such as are minors. 3. Section and Act under which order for assumption of charge issued. 4. Nature of disqualification. 5. Date of assumption of charge. 6. Estates the sole property of the ward, divided into (*a*) number on the roll, (*b*) name of estate and pergunnah, (*c*) Government revenue. 7. Joint estates, divided into (*a*) number on roll, (*b*) name of estate and pergunnah, (*c*) Government revenue. 8. Number of dependent tenures. 9. How collections are made.

Register (*No.* 35 [59]) *of Attached Estates.*

2. Names of parties concerned. 3. Authority by whose order attached. 4. Date of order. 5. Name of estate, and, if portion of an estate, extent of share. 6. Government revenue. 7. Date of execution of order. 8. How collections are made. 9. Date of order for release, and by what authority issued. 10. Date of execution of order for release.

Register (*No.* 36 [60]) *of Redemption of Petty Estates* (*Chapter on Land Revenue Roll and Accounts*).

2. Number on district roll. 3. Name of estate and pergunnah. 4. Government revenue. 5. Price paid for redemption.

General Register (*No.* 37 [61]) *of Fees.*

2. Nature of the case for which the fee is paid or received. 3. Amount of fees realized under Act XI of 1859, subdivided as follows:—(*a*) under section 10, (*b*) under section 11, (*c*) under section 15, (*d*) under section 16, (*e*) under section 40, (*f*) under section 43, (*g*) under section 44. 4. Date of realization of the fees. 5. Signatures of the treasurer and treasury officer.

Register (*No.* 38 [63]) *of Prisoners.*

2. Name of prisoner. 3. Why confined. 4. Amount. 5. Under what regulation confined. 6. Date of imprisonment. 7. Date of release.

Register (*No.* 39 [64]) *of New Estates.*

2. Name of estate. 3. Name of the pergunnah in which the estate is situate. 4. By what means added to the roll, whether by resumption, or escheat, or forfeiture, &c. 5. Date of the order by which the estate became liable to the payment of revenue. 6. Date on which the estate was entered in the general register (A), (part I), and on the roll.

Register (*No.* 40 [65]) *of Alterations of Assessment.*

1. Number. 2. Name of estate. 3. Name of pergunnah in which the estate is situate. 4. Rates assessed on soils. 5. Classes of tenants or occupiers. 6. Character of settlement. 7. Term of settlement. 8. Assessment in books. 9. Assessment to be substituted. 10. Date on which new assessment takes effect. 11. Increase. 12. Decrease. 13. Date of orders. 14. By what authority ordered. 15. Remarks.

"Shelf." *Register* (*No.* 41 [66]) *of Records.*

1. Number of press. 2. Number of shelf or compartment. 3. Number and name of estate. 4. ~~Number~~ Serial of bundle. 5. Settlements. 6. Divisions. 7. Mutations. 8. Direct management. 9. Attachments by order of court. 10. Court of wards. 11. Sales for arrears. 12. Sales other than for arrears. 13. Rent law suits and proceedings. 14. Payment of surplus proceeds and refunds. 15. Resumptions. 16. Civil suits, 17. Proprietary allowances. 18. Miscellaneous.

General Register (*No.* 42 [67]) *of Survey Records.*

1. Number of press. 2. Number of shelf or compartment. 3. Number and name of village. 4. Number of bundle. 5. Village plans. ~~6. Thakbast. 7. Khusreh.~~ 6 Boundary cases.

Register (*No.* 43 [69]) *of Processes.*

2. Name of applicant for service or execution. 3. Name of party on whom to be served. 4. Date of order for the issue of process. 5. Number in register M of peon employed. 6. Name of place at which served. 7. Distance of place from court. 8. Fees levied or received, divided into (*a*) process fees, (*b*) railway fare, boat hire, ferry, tolls, postal charges, &c., (*c*) demurrage, (*d*) total, (*e*) date of deposits. 9. Date and hour of peon's departure. 10. Date and hour of peon's return. 11. Time occupied.

1. Name and designation of officer.

2. Nature of property and extent of interest held. (Note.—This includes immoveable property as well as shares in any partnership or company doing business as a land mortgage bank.)

3. District in which the property is situate.

4. In whose name held.

5. How acquired, whether by purchase, inheritance, or otherwise.

6. When acquired.

7. Signature and certificate of the officer that he has no other immoveable property besides that mentioned in column 2.

8. Remarks by immediate superior. (Note.—If after the first return is submitted no fresh acquisition is made, the fact should be stated in the next year's statement.) 2-11-79.

Register (*No.* 44 [70]) *of Occupation of Peons.*

(A separate series of entries for each month.)

1. Number of peon in register M. 2. Name of peon. 3. Salaried, or occasionally employed. 4. Distance travelled this month. 5. Number of days absent from office. 6. Number of journeys taken this month, divided into (*a*) carrying one process, (*b*) carrying two, (*c*) carrying three, (*d*) carrying four, (*e*) more than four, (*f*) total. 7. Number of processes carried this month. 8. Charges incurred on account of (*a*) salary or earnings of peons, (*b*) railway fare, boat hire, ferry, tolls, postal charges, &c., (*c*) total.

Register (*No.* 45 [71]) *of Lands and Houses owned by Ministerial Officers.*

(A page to each officer.)

1. Name of officer. 2. Office which he holds. 3. Date of appointment to each office held under Government. 4. Salary. 5. Full description of lands and houses owned by the officer, with all particulars of area, rent, revenue, &c. 6. Price paid for new purchases, and date of each new purchase. 7. Collector's initials to each new entry.

Register (*No.* 46 [72]) *showing the period of absence of ministerial officers drawing Rs.* 100 *a month and upwards on sick leave* (*section* 3, *supplement F, of the Civil Leave Code*).

1. Names. 2. Salaries. 3. Clause and section under which leave is granted. 4. Number of days absent in each month in the year (a column to each month). 5. Total number of days absent in the year. 6. Amount deducted from the salary of the absentee in each month of the year (a column to each month).

Register (*No.* 47 [73]) *showing the period of absence of ministerial officers drawing Rs.* 100 *a month and upwards on leave on private affairs* (*sections* 5 *and* 7, *supplement F, of the Civil Leave Code*).

[Headings the same as No. 46 (72).]

Register (*No.* 48 [74]) *showing the period of absence of ministerial officers drawing Rs.* 10 *a month, on casual leave, under the provisions of the Financial resolution of the Government of India dated* 19*th March, modified by the resolution of* 28*th September* 1858, *for the year* 18 .

1. Names. 2. Salaries. 3. Number of days absent in each month of the year (a column to each month). 4. Total number of days absent in the year.

Register (*No.* 49 [75]) *showing the period of absence of ministerial officers drawing less than Rs.* 100 *and more than Rs.* 10 *a month, on leave granted to them according to the spirit of the Uncovenanted Absentee Rules, dated* 13*th April* 1864, *for the year* 18 .

[Headings the same as No. 46 (72).]

Register (*No.* 50 [76]).—*Standing Order Book.*

The rules and orders are to be *abstracted* only, not copied at full length.

Register (*No.* 51 [79]) *of Currency Notes Received and Paid at the Treasury.*

1. Date of receipt. 2. From whom received. 3. Number and serial letter and number of each note. 4. Date of issue. 5. To whom issued.

Abstract Register (*No.* 52 [79*A*]) *of Currency Notes Received and Paid at the Treasury.*

1. Date of receipt. 2. From Bank of Bengal, Calcutta. 3. From other treasuries. 4. From the public, in payment of Government dues. 5. From the public, in exchange for notes of the same circle. 6. From the public, in exchange for silver. 7. Total of all kinds. Headings 2 to 7 are to be divided into (*a*) number of notes of each value and (*b*) total. (*a*) is to be subdivided into columns for Rs. 1,000, Rs. 500, Rs. 100, Rs. 50, Rs. 20, Rs. 10, and Rs. 5. (*b*) is to be subdivided into two columns,—one for the number, and the other for the value.

Register (*No.* 53 [80]).—*The Revenue-roll.*

2. Number in general register A (part 1). 3. Name of pergunnah. 4. Name of estate. 5. Revenue divided into instalments.

Register (*No.* 54 [81 & 82]) *of Excise Licenses.*

(1) T ate of license, and period to which it extends. 3. Local- which i shop. 4. Name of vendor or licensee. 5. Amount of licensee fee. 6. Amount of fee paid in advance. 7. Quantity advanc seable article purchased by each vendor in each month of amount r (a column to each month). 8. Remarks.

(11) J [There should be a separate register for each article. This register is to be kept vembe divisional officer when he is authorized to issue excise licenses.]

March

No. 49A.—*Register of temporary and fair License fee Payment.*

[DIRECTION.—Each settlement or license should have a separate number, and a leaf or a page is to be kept apart for each different kind of licenses.]

of nse ed.	Date of issue.	Period to which license extends.	Locality of shop.	Name of vendor or licensee.	Amount of license fee paid.	Date of payment.	Quantity sold.	REMARKS.
1	2	3	4	5	6	7	8	9
				Total Rs.				

18-9-88.

Register 46 of leave to ministerial officers drawing Rs. 10 a month and upwards.

1. Name of officer.
2. Appointment held by him.
3. Salary (including allowances).
4. Description of leave granted.
5. Clause and section of Code under which leave granted.
6. Rate of allowance during leave.
7. Initial (and date) of officer granting leave.
8. Length of leave granted.
9. Date of commencement of leave.
10. Extension granted.
11. Date of return to duty.
12. Initial (and date) of officer receiving report of return to duty.
13. Remarks. 6-3-88.

"PART I.—*Notes received.*"

"PART II.—*Notes issued.*"

1 Date of issue; 2 to the Bank of Bengal, Calcutta; 3 to other treasuries; 4 to the public in payment of dues; 5 to the public in exchange for notes of the same circle; 6 to the public in exchange for silver; 7 total of all kinds.

Headings 2 to 7 are to be divided into (*a*) number of notes of each value, and (*b*) total; (*a*) is to be sub-divided into columns for Rs. 1,000, Rs. 500, Rs. 100, Rs. 50, Rs. 20, Rs. 10, and Rs. 5; (*b*) is to be sub-divided into two columns, one for the number, and the other for the value. 1-11-78.

No. 10.

Insert "column 1, serial number," in the form of "Regi ter No. 61 old (91) of preliminary notices and of certificates demand to be kept in Collectors' offices under section 25 of A VII (B.C.) of 1868" prescribed by the Board in circu order No. 1 of April 1878, and to be found at page 285 of Board's rules, new edition, and alter the numbering of other columns accordingly.

THE following should be entered as Registers 61, 61A, and 61B, in place of Register 61, at page 285, Board's Rules, Vol. I.

*Register (No. 61) of requisitions for certificates under the Public Demands Recovery Act VII (B.C.) of 1880, to be kept by each requiring Deputy Collector or other public officer issuing the notice under section 9 of the Act.**

2 Nature of claim. 3 Name and address of defaulter. 4 Amount due. 5 Date on which requisition is made to the certificate officer. (Initials of certificate officer). 6 Date on which petition of objection, if any, is received by the requiring officer from certificate officer for disposal.† (Initials of requiring officer.) 7 Date of disposal of petition. 8 Date of return of petition with connected file to certificate officer. 9 Date of final disposal of certificate, with note of the manner in which disposed of (whether payment or item struck off as irrecoverable). 10 Remarks.

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* If the requiring officer is not a Deputy Collector, columns 6, 7, and 8 will of course remain blank.

† See Rule 12 of the instructions circulated with the Board's Circular Order No. 2 of June 1882.

Register (No. 61A) of certificates made under the provisions of the Public Demands Recovery Act VII (B.C.) of 1880, to be kept by the certificate officer.

2 Date of receipt by certificate officer of notice from officer other than a Collector under section 9 (if any). 3 Name and address of debtor. 4 Nature of claim. 5 Amount of claim. 6 Date of certificate. 7 Section of Act under which certificate is made. 8 Date of receipt of petition under section 12. 9 Date of certificate officer's order forwarding the petition to the requiring officer for disposal. 10 Amount of claim, including costs, if any, ordered under section 14. 11 Date of receipt of order in appeal. 12 Amount of claim, including costs, if any, under appellate order. 13 Amount of claim satisfied by payment on issue of the notice of certificate under section 10, without further compulsory process. 14 Amount realized by any further

Registers (*Nos.* 1 *to* 16 [3 *to* 18]) *of Rent-law Suits and Applications.*

2. Names of parties, and their place of residence. 3. Date of institution. 4. Abstract of the case. 5. Value of the claim. 6. Name of deciding officer. 7. Date of disposal. 8. Abstract of order.

Register (*No.* 17 [19]) *of Notices of Enhancement.*

2. Date of application. 3. Name and residence of applicant. 4. Name and residence of tenant. 5. Holding on account of which the enhancement is to be made. 6. Existing amount of rent. 7. Enhanced amount of rent. 8. Date of service of notice. 9. How served.

Register (*No.* 18 [20]) *of Notices of Relinquishment.*

2. Date of application. 3. Name and residence of applicant. 4. Name and residence of landlord. 5. Holding to be relinquished. 6. Date on which it is to be relinquished. 7. Date of service of notice. 8. How served.

Register (*No.* 19 [21]) *of Notices of Deposit.*

2. Names of both parties, and their place of residence. 3. Date of application. 4. Abstract of the case. 5. Amount deposited. 6. Date of notice. 7. Amount withdrawn, and date.

Register (*No.* 20 [22]) *of Cases of Execution of Decrees under Act X of* 1859.

2. Number of case in the rent suit register. 3. Names of parties. 4. Purport and date of decree. 5. How and when put in course of execution. 6. Particulars of objection, if any. 7. Substance of final order.

NOTE.—Enter all applications, even though opposed.

CHAPTER XIII.

Returns.

Section 1.—General.

1. A printed list (*see Appendix*) of all the returns required from district officers and Commissioners in the revenue department is supplied by the Board of Revenue: it should be hung up in convenient places in all revenue offices.

I (parts 1 and 2), XVIII, XXIA, XXVII, XXXVI, and XLIV.

2. The returns numbered as in the margin are to be submitted in manuscript. For No. XXV printed forms are specially distributed every year by the Accountant-General. Printed skeleton forms of all the other returns are supplied by the Superintendent of Stationery upon indent.

3. Excepting the returns enumerated in the margin of clause 2, no return must be submitted in manuscript without a special explanation of the reason why the printed form has not been procured. Any return submitted unavoidably in manuscript should be drawn up in as compact a shape as possible, no paper of a size larger than foolscap being used if it can be avoided.

4. The returns must be submitted to the Commissioner in English. But for the convenience of the ministerial officers an edition of each return is struck off in the vernacular, and on rough paper; the return should be *prepared* on this edition. Whenever a supply of English returns is indented for, the Superintendent of Stationery will understand that an equal supply of vernacular forms is wanted. For Orissa, forms with blank headings will be distributed in like manner.

5. In indenting for skeleton forms, quote carefully the number, in the Board's list, of the return of which the form is wanted.

6. Fifteen days from the close of the period reported upon are allowed for the preparation of every return for which a special date is not given. If a return is not submitted within a week from the due date, a letter of explanation must be sent to the Commissioner. On the due date a single list of the returns that are blank must be sent, quoting the numbers only.

7. In preparing all figured statements and returns care must be taken to enter the figures in a neat and orderly manner,—units exactly under units, tens under tens, and so on. If this is not done, the labour of checking and examining is greatly increased.

8. Unless specially ordered otherwise, all areas are to be shown in English acres; and unless sub-columns are provided, no fractions are to be entered anywhere. When fractions are not shown, an unit should, as a rule, be substituted when the omitted fraction exceeds one half, and not otherwise. This rule must be applied, however, with the proviso that the total of any column or line from which fractions are omitted shall not differ from the true total by more than half a unit; and to this end the details must be intelligently adjusted.

9. The Secretary of State in a despatch having laid great stress on the importance of accuracy in the preparation of figured statements, the Board desire to impress upon all officers subordinate to them, from whom administration reports are received, the necessity for the greatest care being taken to ascertain the correctness of all figures which accompany their reports.

10. Especial care must be taken to quote correctly all figures reproduced from former returns, and to explain the cause fully if they differ from the figures originally returned.

11. Great inconvenience is caused by want of punctuality in the submission of returns, especially of returns of the collection of revenue, such as Nos X and XIV, as until all the returns are received no general review of operations in the whole country can be made, nor totals struck. A prompt and regular submission of returns always characterizes an efficient district or divisional administration.

12. Commissioners will understand that though most of the returns do not come through them to the Board, they are not relieved of the duty of inspecting the returns and forwarding to the Board a copy of any remarks which they think ought to be communicated. In the case especially of returns IX, X, and XIV, the Board will expect to receive their opinion and report on the steps taken by them on the facts exhibited in the returns, and will await their recommendations in regard to the propositions made by the district officers in such matters as the remission of balances, removal of estates, disposal of Government estates, &c., &c. Prompt supervision, it must be remembered, is an essential element of successful administration. As a rule periodical returns should be disposed of, and resolutions recorded on them should be transmitted to the Board, within three days of the receipt of all returns in a Commissioner's office. In future an explanation must invariably be submitted to the Board when the above directions are not complied with.

Section II.—Explanations.

1. Explanations are required of every entry in any column of which the heading in the Board's form is in italics.

2. Explanations are to be submitted in the following form, care being taken to commence the explanation close up to the left hand column :—

Table.	Heading.	Column.	EXPLANATION.
I	A	9	These cases are pending, &c.

3. When one copy of a return is sent to the Commissioner and another to the Board, explanations must accompany both.

4. Explanations specially called for by a Commissioner need not generally be forwarded to the Board unless the Board call for them. The Commissioner must use his discretion in forwarding such of the explanations which come under this rule as he thinks will certainly be required.

5. Commissioners, when submitting their quarterly return of business, should give the date of institution of all cases on their file which may be pending more than three months, as well as an explanation of the delay in disposing of them.

6. When, as in returns Nos. II and VIII, explanation is required of any exceptional delay in the disposal of cases, it is not to the point to say that they have been *since disposed of:* the causes of the delay must be explained. Nor is it sufficient to say that they have been recently transferred to the file of one subordinate officer from that of another: the cause of delay on the part of the latter officer must be explained.

7. District officers should always give their explanations in their own wording, taking care, first, to make themselves really masters of the facts of the case. The crude notes of the ministerial officers are not sufficient, and their submission almost always causes double trouble to the supervising offices, and eventually to the officer who sends in the return.

SECTION III.—COMMISSIONER'S ABSTRACT OF PROCEEDINGS, No. 1, PARTS 1 AND 2.

The headings of this return are as follow :—

1. No. 2. Dates and abstracts of letters received. 3. Dates and abstracts of reply. 4. No.

The Personal Assistant is specially responsible for its accurate preparation and punctual despatch.

2. The correspondence with each district is to be entered separately, in order of date, without reference to subject; but all the entries in the return are to be numbered in one series.

3. The name of the district officer is to be prefixed to the part of the return relating to each district, and the names of the officers who have been in charge of the division during the month are to be noted at foot of the return, if there has been any transfer of charge.

4. The following papers are not to be abstracted in this return :—

Bills and returns.
Government orders and Board's orders.
Letters addressed to the Board.
Formal letters.
Correspondence connected with lawsuits.
Correspondence separately submitted to the Board.

5. When papers previously abstracted are referred to, the numbers of the entries should be quoted.

6. Cases not finally disposed of are not to be entered, unless there is likely to be a long delay and the matter is of some importance.

7. Every thing connected with a definition or application of law, and every order as to which a different view might possibly be taken by the Board, should be entered in this return; but correspondence on mere trifling matters of form, or of small interest, should be omitted.

Section IV.—Land Revenue Return (No. X).

1. Returns Nos. X, XI, and XII, should be submitted simultaneously. Nos. XI and XII need not include any entries made under authority from the Board of Revenue.

2. Careful attention must be paid to instruction 1 at the head of table II, return No. X. The whole year's demand, as exhibited in the district revenue-roll, whether "land revenue," "malikana," or "police," must be entered in columns 3 and 16 of the first quarter's return, DIVIDED INTO ITS FOUR QUARTERLY INSTALMENTS; and this arrangement must be repeated in every subsequent return. The object is to show separately the transactions in regard to each quarterly instalment. Columns 4 and 5 and 17 and 18 will be blank, unless there has been some change in the district revenue-roll, by transfers of estates, settlements, abatements, divisions, &c. Such changes should appear only against the quarters of which the revenue to be collected during the year is affected. For instance, an addition to the revenue which takes effect from the *second* quarter will not be entered as affecting the *first* quarter until the following year.

3. The Board supply a TEST TABLE for ensuring the correct preparation of this return and its exact examination in the Commissioner's office. Officers are to be careful to see that this table is kept by their clerks always before them and fully used.

4 In explaining arrear balances in table IV of return X, district officers should always specify the year to which such balances respectively belong.

5 In submitting explanations of remissions of revenue in table IV of return No. X, district officers are requested to specify separately the amount of revenue written off as (1) remission of right, (2) remission of grace, and (3) nominal remission (*vide* Board's circular orders No. 5 of October 1873 and No. 3 of February 1874).

6. Every district officer in whose district forest revenue is realized will furnish every quarter a copy of table V of his return X to the Conservator of Forests.

SECTION V.—EXCISE RETURN (No. XIV).

1. In this return, and in return No. X, no sum is to be entered as collected that has not been credited in the accounts rendered to the Accountant-General.

2. Moneys collected by the excise officers in the interior but not paid in, and even moneys paid in at sub-divisional treasuries, if not brought to credit in the district accounts, are not to appear as collected.

3. Sums thus received on account of any "fixed duty" article will not, in like manner, appear either as a demand or a balance. They should be left for entry in the succeeding return.

4. In like manner no article must be entered in tables I and II as "consumed" or "expended" the duty on which has not been *actually credited* during the quarter. The *consumption* entered in these tables of the return must exactly correspond with the duty shown as collected. It follows that the entries of issues and receipts in table IV will not, as a matter of course, precisely agree with the corresponding entries in table I.

5. No explanation is to be given of any increase or decrease of revenue shown in this return which does not amount to at least one hundred rupees, unless it is caused by some special circumstances, which in the opinion of the Collector ought to be brought to notice. In like manner, increases or decreases of licenses, not amounting to five ~~rupees,~~ may be left unnoticed.

Section VI.

Annual Land Revenue Report.

Each Commissioner's divisional report should begin by giving a memorandum of the date of the district reports and the date of their receipt. Each Commissioner should also give a memorandum showing the names of the officers who held the office of Commissioner of the division during the year, and the dates on which each received and made over charge of it respectively.

2. This and any other preliminary matters which it may be necessary to touch upon having been briefly disposed of, the report should proceed to its first main section, *settlement and collection of land revenue.*

3. Under this head should be described the classification of estates according to the four-fold* division laid down by Government, the relative predominance of the several classes being noticed. Any important changes in the revenue-roll, whether within any class or between class and class, should be accounted for. The state of the collections should then be briefly noticed. It is not necessary to go into every detail of arrear, real or fictitious. The statements from each district enable the Board to analyse these. But any arrears of moment should be explained, and the state of collections in estates belonging to each of the four classes should be compared. Under this head, too, the balances of Government revenue on wards' and attached estates should be commented on and explained. Here also should be noticed the remissions allowed; ~~those written off as a matter of grace, as distinguished from those claimable as a matter of right, or nominal remissions, being fully accounted for.~~ Irrigation, so far as it need be noticed in the land revenue report, should form a sub-head of this section. Embankments and the working of Act VI (B.C.) of 1873 should also be noticed. It must be borne in mind that in supplying the particulars required by this paragraph it will not be necessary to give information that is apparent on the face of return No. X. Statistics, as such, should be excluded; but any special features of the year's operations may be illustrated by figures. This, however, can be done without the lengthy analysis of demands, collections, and balances at present given.

* 1. Permanently settled estates.
2. Estates, the property of individuals, temporarily settled.
3. Government estates.
4. Ryotwari tracts.

4. Then should follow an account of the settlements in progress, with any observations that may suggest themselves as to the rates of settlement, the term, the persons settled with, the rights of tenants, and generally the policy pursued, accompanied by a statement for each district showing the following particulars in regard to each of the settlements effected during the year:—(1) towjih number of estate, (2) name of estate, (3) area in *acres*, (4) former net jumma, (5) present net jumma, (6) increase,

13. Office inspections.
14. Securities and transfer of ministerial officers.
15. Sub-divisional treasuries.
16. Records.
17. Merits of officers.

8. The report should conclude by noticing the minor subjects specified in the margin, the standing orders on which are here for convenience collected and republished.

9. With a view to ensuring a more careful supervision by district officers of the details of office management, the Board direct that every district officer shall make a half-yearly inspection of all branches of his office, guiding his inquiries by the rules, so far as they are applicable, contained in clauses 2 to 16, section 3 of chapter on Practice and Procedure (Executive and Administrative), which point out the principles on which Commissioners' inspections are to be conducted. Each district officer will report the result of his examination in detail to the Commissioner on the 1st days of April and October respectively. Commissioners will notice these reports in their annual administration reports, stating their opinions in respect to each district officer subordinate to them respectively as to the care and efficiency with which his half-yearly inspections have been carried out. These inspections should not be made at fixed times, but irregularly and without notice.

10. Return ~~44~~ 36 should be made to the Commissioners only, who should certify in their annual land revenue administration reports that the orders of Government regarding securities have been carried out in each of the districts of their divisions respectively, explaining fully every case of failure.

11. If any transfers of ministerial officers are made under the provisions of clauses 15 to 17, pages 35-36, Board's Rules, they should be mentioned.

12. A return for the year in the form of return No. VII, and a memorandum of receipts on account of record fees in the Commissioner's office, as required by the chapter on *Records*, should be appended.

13. Each Commissioner should also notice the working of the Estates' Improvement Fund, showing the total amount assigned, its distribution, and the practical results obtained under the several heads of (1) primary education, (2) roads and communications, and (3) miscellaneous local improvements.

14. In an appendix to each district report is to be a statement with the following headings:—

1. Names of subordinate officers, arranged, in each class, in order of their merit, from a purely revenue point of view, according to Collector's judgment.
2. Dates from and to which employed.
3. Nature of employment.
4. Collector's opinion.

The names of all the officers subordinate to the Collector are to be entered in this statement, classified as follows:—

(*a.*) Covenanted officers who have passed the second standard examination.

(*b.*) Covenanted officers who have passed the first standard examination.

(*c.*) Covenanted officers who have not passed any examination.

(*d.*) Uncovenanted officers who have passed the second standard examination.

(*e.*) Uncovenanted officers who have passed the first standard examination.

(*f.*) Uncovenanted officers who have not passed any examination.

(g) Sub-deputy collr

15. In like manner, as an appendix to the divisional report, the Commissioner is to furnish a statement with the following headings, for the whole division, without distinction of districts; the classification of names is to be as in the district statement, the district officers being, however, placed at the head of all:—

1. Names of all officers in the division, arranged in each class in order of their merit, from a purely revenue point of view, according to the Commissioner's opinion. 2. District in which employed. 3. Date from and to which employed. 4. Nature of employment. 5. Abstract of Collector's opinion. 6. Commissioner's opinion.

16. The Board observe that Commissioners are frequently apt to recommend officers for favourable notice in their yearly land revenue reports on insufficient grounds. In all such reports every gazetted officer employed in revenue work under a Commissioner should be placed by him in one of four classes, headed Bad, Average, Good, Very Good. In this last class only officers of exceptionally good qualifications should be entered, and remarks should be made only as regards those in the first and last classes. As regards these, it should also be stated in detail what kind and what general amount of revenue business each officer has done during the year under report.

17. When either a Collector or a Commissioner quits office towards the close of the year, he must prepare the statement required from him under clause 13 or 14 and 15, as the case may be, before he makes over charge to his successor. The duty of his successor, under such circumstances, is confined to a general expression of opinion upon the statement, unless he has sufficient ground for offering any detailed opinion.

18. The Board consider it exceedingly desirable that young officers should be encouraged to make themselves as soon as possible fully and practically acquainted with every thing relating

to the survey maps and records (including the mehalwar and mouzahwar registers), particularly with the manner in which property is subdivided and shown in the maps. A great deal of most useful information as to the tenure of land, &c., is contained in these documents. They are, moreover, constantly filed as exhibits, and, if thoroughly understood by the presiding officer, are often of great assistance in the disposal of cases of many kinds. The Board therefore desire that Collectors and Commissioners will take such measures as will ensure the above. Commissioners when on circuit will carefully ascertain how far this rule has been attended to, and will mention the subject in their annual report.

19. Divisional reports need not notice the following subjects :—

(*a.*) Mofussil tours of Commissioners and Collectors.

(*b.*) Crops and weather, except in so far as the land revenue has been affected.

(*c.*) Tea cultivation, with the same reservation.

(*d.*) Conduct of Government suits,—this subject being separately reported on to Government by the Legal Remembrancer.

(*e.*) Development of paper currency, now fully treated by the Accountant-General.

(*f.*) Collectorate libraries, except as a branch of office inspection, to be noticed if anything calls for special remark.

Section VII.—Miscellaneous.

1 In return No. VIII settlement and division cases should be reckoned by estates. These cases are not to be returned as "disposed of" until finally approved by competent authority. A memorandum of the cases submitted for the confirmation of superior authority should, however, be given in column 12, table I.

2. If the return shows little or no revenue work done by any Assistant or Deputy the reason must be explained.

3. The column of remarks in return No. IX should contain a short but clear statement of the causes which render abatement or removal necessary. In cases of diluvion the area diluviated is to be stated; and if the estate was temporarily settled, whether the lease provides for abatement in case of diluvion.

4. The headings of No. XXIA are (1) name of pergunnah, (2) number in register of villages, (3) number in register of estates, (4) Government revenue sanctioned, (5) names of proprietors with whom settlement has been made, (6) from what year confirmed, (7) date of confirmation.

5. In preparing return No. XXXI it is to be carefully understood that *all* the property belonging to *one* proprietor or

body of proprietors is to be included in one return. A test table for this return has been supplied to all officers; it should always be referred to in Collectors' offices in preparing the return, and in Commissioners' offices in examining it.

6. On the other hand, a *separate* return must be made of the property of each separate proprietor or body of proprietors, however insignificant the property may be.

7. If there have been no alterations or additions in the course of the year, return No. XXXVII need not be submitted in detail; but in any case the Collector must report that he has satisfied himself afresh that none of the lands occupied for public purposes can be given up. If any alterations or additions have been made, the return must be submitted in detail, the alterations or additions being shown in red ink.

8. Report No. XLII will probably be generally exceedingly brief. Only matters of special interest need be dwelt on, as the statistical forms give all detailed information. The services of any officer whose time is given specially to the Excise Department should be reported upon.

9. No. XLIV is a general report. It is to be succinct and confined to prominent points of practical interest in all departments. It is to be forwarded by the district officer to the Commissioner, who should note, in the statement prescribed in section 6, clause 14, if any officer submit a report deserving notice for its excellence.

The same addition should be made under the head of Quarterly Returns to be forwarded by Commissioners to the Board, in page 301.

Return No XXIII A. Settlements sanction
by the — of —

Commissioners should also forward to the Board copies of the following returns submitted to them by Collectors.

QUARTERLY.

Collector's business.—VIII.
Progress in taking lands for public purposes.—XVIII.

YEARLY.

Fines realized under Act XX of 1848.—XX.
Budget estimate.—XXV.
Management of estates the property of individuals.—XXXI.
~~Abstract of wards' and attached estates' management.—XXXII. (From the districts of~~ Chota Nagpore only.)
Estates which have become the property of Government during the year.—XXXIX.
General statistics.—XLIB.
Realizations on account of waste lands.—XLV.

APPENDIX B.

No. 1—143.

Extract from the Proceedings of the Government of India, in the Department of Agriculture, Revenue, and Commerce,—dated Fort William, the 6th February 1872.

[LAND REVENUE AND SETTLEMENTS.]

READ again—

Financial Department Resolution No. 557, dated 25th January 1870.
Home Department Circular Resolution Nos. 229-39, dated 27th April 1870.
Financial Department Resolution No. 1452, dated 23rd June 1870.
Home Department Circular Nos. 427-36, dated 4th June 1870.

RESOLUTION.

IN the Resolutions quoted above, it was ruled that the sanction of the Government of India should be obtained to the alienation of all Government land, whether actually paying revenue or not, except grants of waste land made under the approved rules; and the Government land, whether paying revenue or not, should not be parted with save under the rules applicable to the expenditure of public money. It was also laid down that if the sale of small plots of escheated land for the benefit of local funds has not been duly sanctioned, it must be considered subject to the above restrictions.

2. Several local Governments and Administrations having represented the inconveniences arising from a strict adherence to these orders, the Governor-General in Council has been pleased to modify them as follows:—

3. Lands to be disposed of will necessarily divide themselves into two classes—

First—Those which are the property of the State;

Second—Those which, under competent authority, have been constituted the property of a municipality or other local body.

4. Lands of the first class may be disposed of in various ways—

First—By sale at full market value;

Second—By sale on favourable terms—
to a public body or association, or to an individual for a public purpose;

Third—By gift or grant to—

(*a*) a public body or association, or to an individual for a public purpose;

(*b*) private individuals in remuneration for public services to be performed;

(*c*) private individuals for their private benefit, without reference to future services.

5. As regards lands falling into the second of the above classes, which have been, under a competent authority, constituted the property of a local body, the Government of India will exercise no interference. It will be the duty of local Governments and Administrations to satisfy themselves that the lands in question have been transferred under proper authority; and this having been ascertained, the sanction of the local Government and Administration will be sufficient for the disposal of the lands.

6. As regards lands the property of the State, such of them as are governed by the rules for the grant of waste lands will continue to be dealt with under the rules on this subject in force for the time being.

7. As regards lands the property of the State, other than waste lands, which are sold for full value, no reference to the Government of India need be made where the full value does not exceed Rs. 10,000. Up to this amount the sanction of the local Government or Administration will in all cases be sufficient. The amount realized by the sale of the land should invariably be credited to the general revenues, and the sale should be duly noticed in the proceedings of the local Government or Administration.

Statement showing the Alienations of Land authorized during the year.

(VIDE CLAUSE 6, SECTION VI.)

1	2	3	4	5	6	7	8	9	10	11
DISTRICT.	Village, estate, or township.	Area in acres.	Estimated yearly rent value.	Estimated market value.	Party or parties in whose favour alienated.	Class of alienation as defined in paragraph 4 of the Resolution.	Grounds for alienating.	Authority sanctioning alienation.	Number and date of orders.	REMARKS. (Here enter all further details necessary for a full elucidation of the case not set forth under any of the preceding headings.)

CHAPTER XIV.

Sales and other Processes for the Recovery of Arrears of Revenue and Patni Rents.

SECTION I.—LATEST DAY OF PAYMENT.

UNDER section 3, Act XI of 1859, the Board of Revenue have determined that, until otherwise notified, the dates undermentioned shall be the latest days for the payment, in the permanently settled districts of the Lower Provinces and the province of Orissa, of all arrears of revenue and all demands which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue; in default of which payment the estates in arrear, except as provided for in the Act, will be sold by public auction to the highest bidders.

Table of Latest Dates fixed for the Payment of the Revenue of all classes of estates in all districts.

	Estates paying an annual revenue not exceeding Rs. 10.	Estates paying an annual revenue exceeding Rs. 10, but not exceeding Rs. 50.	Estates paying an annual revenue exceeding Rs. 50, but not exceeding Rs. 100.	Estates paying an annual revenue exceeding Rs. 100.
In districts where the Bengali or Amli era prevails, except the division of Orissa and the district of Chittagong	28th March ...	12th January... 28th March ...	28th June ... 12th January... 28th March ...	28th June. 28th September. 12th January. 28th March.
In districts where the Fasli era prevails...	28th March ...	12th January... 28th March ...	7th June ... 12th January... 28th March ...	7th June. 28th September. 12th January. 28th March.
In the division of Orissa	28th April for the 8 punnee kist ... 8th November for the 16 punnee kist...	28th April for the 8 punnee kist ... 8th November for the 16 punnee kist..	28th April for the 8 punnee kist ... 8th November for the 16 punnee kist..	28th April for the 8 punnee kist. 8th November for the 16 punnee kist.
In the district of Chittagong	25th June ...	25th May ... 25th February..	25th May ... 26th December 25th February..	25th May. 25th September. 26th December. 25th February.

2. When the latest day of payment falls on a Sunday or holiday, being a day on which the Collector's office is authorized to be closed, the first open day after such Sunday or holiday is to be taken as the latest day.

Section II.—Procedure on Latest Day.

1. On the latest day of payment the Collector is to be present at the office in person until sunset, and he must regard this as a duty to which no other should be preferred. If his attendance in person be impossible, an Assistant or a Deputy Collector is to attend.

2. When payments made on the last day are so numerous that the whole cannot be received in the usual form, the money may be received in sealed bags, which bags are to be locked up under the joint key of the Collector and treasurer. The parties are to be present at the opening of the bags, and must stand the consequence should the payment prove to be short.

3. The revenue of an estate may be paid by a transfer receipt —(*see chapter on Land Revenue-roll and Accounts*). If the transfer receipt shows the payment in exchange for which it was granted to have been made before sunset of the latest day of payment, and if it reached the Collector of the district in which the estate is situate before the "schedule of estates in arrears" is made out, he must not advertise the estate for sale. If the receipt reach him after the publication of the schedule, the estate must be exempted from sale under section 18, Act XI of 1859.

4. A Collector is at liberty, under the provisions of section 6, Act XI of 1859, either to refuse or accept tender of payment after the latest day, it being understood that the acceptance of the tender does not necessarily bar sale. Under peculiar circumstances it might be convenient to a defaulter to pay in the arrears in whole or in part; and in such case the Collector need not refuse the money, it being clearly explained to the party that the law would be allowed to take its course notwithstanding. Collectors are, however, at liberty to accept tender in full of all arrears and exempt the estate from sale when they think this desirable; but in such cases it is proper to see that all Government dues, such as road-cess, &c., which the defaulter may owe, are cleared up before the indulgence of exemption be granted.

5. Every care should be taken to watch and record, as far as they can be ascertained, the true causes which lead to sales of estates for arrears of revenue; and with that view at the time of sale a note should be appended to the sale papers of each such estate, showing the probable cause of sale, whether such cause be diluvion, quarrels among sharers, or other circumstance. The notes thus recorded at the time each Collector should analyse when noticing the subject of sales for arrears of revenue in his annual land revenue report.

Section III.—The Advertisement.

1. Estates are to be advertised for sale in the order in which they stand on the revenue-roll, in which order, under section 21,

Act XI of 1859, they are to be sold, without reference to the nature of the demand for which they are sold.

2. The notice to be published in the Gazette is to be in the following form:—

"NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of will be put up to public and unreserved sale at the Collector's office of that district on the day 18 for arrears of revenue and other demands which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the day of 18 ."

3. Before each estate advertised for sale, the nature of the demand for which it is to be sold is to be stated.

4. The notice is to be published in the language of the district in the *proper Vernacular Government Gazette*, and an English version also is to be published in the *English Gazette*. Collectors will forward the English and vernacular notices to the publishers of the Gazettes concerned. They should be headed "notice of sale," and should be very plainly signed and dated.

5. The publishers of the Gazettes are held by Government responsible for the timely publication of all sale notices duly received by them. They have consequently been requested by the Board to acknowledge the receipt of such notices in the issue of the Gazette following their receipt in all cases where, from whatever cause, the notices themselves cannot appear. Should neither the notice nor the acknowledgment appear in the issue in which, calculating the time required for transit by post, it should have appeared, the Collector should lose no time in transmitting a duplicate of the notice to the publisher, in order that its timely publication may be ensured. The Collector must satisfy himself that the notices for his district do actually appear both in English and vernacular in the proper Gazettes.

6. Should the civil court be closed on, or immediately after, the latest day of payment, the notification under section 6, Act XI of 1859, is to be issued after the opening of the courts.

SECTION IV.—THE SALE.

1. A Commissioner of revenue may authorize any officer subordinate to him, who may legally exercise the powers of a Collector, to hold sales of land. As a general rule it is desirable that the Collectors should themselves preside at sales for arrears of revenue, and that subordinate officers should be authorized to hold such sales only when urgent circumstances make such an arrangement necessary.

2. The authority of an agent bidding at a sale is to be carefully ascertained. The power-of-attorney of such an agent is to be delivered up and recorded with the proceedings.

3. In sales under Act XI of 1859, the Collector is bound to sell the estate to the highest bidder. He cannot refuse a bid upon suspicion of the bidder's solvency, but he is at liberty to test it by immediately requiring the deposit prescribed in section 22 of the Act.

4. When the amount bid does not cover the arrear, Collectors are authorized by section 58, Act XI of 1859, to purchase on behalf of Government. But this power must be exercised with discretion. A Collector is not bound to buy for Government whenever the bidding falls short of the balance; nor is it expedient for him to purchase, as a matter of course, estates on account of Government when there is no advantage in doing so.

5. ~~A Collector may exempt an estate from sale if the amount of the arrear has been liquidated by the sale of previous lots belonging to the same proprietor.~~

Section V.—Miscellaneous about Sales.

1. The attention of Collector is directed to Act VII (B.C.) of 1868 and Act I (B.C.) of 1875, which are to be read with, and taken as part of, Act XI of 1859.

2. An estate, the proprietors of which have agreed to a settlement, though the settlement may not have been confirmed by the controlling authority, may be sold for arrears of revenue.

3. Estates summarily settled are not to be sold if sale be avoidable. Should sale be inevitable, only the interest of such of the sharers as may have entered into engagements can be sold.

4. The form of agreement to be signed by a party depositing money or Government securities with the Collector for the protection of an estate from sale is in the appendix.

5. If the deposit is in cash, it is to be credited in the accounts as a deposit and entered in the register of deposit receipts; if it is in Government securities, the securities should be entered in the separate memorandum of securities prescribed by the Accountant's circular order No. 740, dated 11th May 1848.

6. At foot of the certificate given in the form of schedule A, appended to Act XI of 1859, the amount of purchase-money should always be distinctly set forth, and the proper stamp impressed upon the certificate, accordingly, at the expense of the purchaser.

7. Defaulters are to be charged with the expense of serving the notices prescribed by section 7 of the Act. The Collector is to deduct the amount from the proceeds of sale when a sale takes place, and to recover it from the defaulter, as a condition of exemption, when the estate is exempted from sale. The other notices required by the Act (including those under section 5) must

6.- When an entire estate, of which separate accounts have been opened, becomes liable to sale for arrears of revenue under section 14, Act XI of 1859, in consequence of the highest offer for the share exposed for sale being not equal to the amount of arrear due thereupon up to the date of sale, it shall be the duty of the Collector to publish in open court a declaration that the entire estate will be put up for sale on a future date, unless the other recorded shareholders, one or more of them, shall within ten days from the date of the service of a notice on them purchase the share in arrears by paying to Government the whole arrear due from such share, and the Collector shall also serve a notice to this effect on each of the other recorded shareholders of the estate. 5-10-84.

7. "Before any recommendation is made for the annulment of the sale of an estate, a deposit should be required of a sum of money sufficient to cover the claim for interest on the purchase-money, as also all intermediate payments of Government dues which may have been made by the auction purchaser."

2-4-88.

Surplus proceeds of estates sold under the provisions of Act XI of 1859 can, under section 31 of the Act, be paid only to the late recorded proprietor or proprietors of the estate or shares sold, or to their heirs or legal representatives duly constituted, whether under Act XXVII of 1860, or any other Act. 5-4-83.

be paid for by the parties for whose benefit they are issued. Notices under section 5 are issued for the benefit of the defaulting proprietor. When a sale is reversed, the notice prescribed by section 32 must be issued free of charge.

8. Surplus proceeds of estates sold under the provisions of Act XI of 1859 are not to be paid away to any parties whose names have not been registered in the Collector's books, unless they produce a certificate, under Act XXVII of 1860, from the civil court.

9. A Collector may only sell land paying revenue to Government in execution of a decree of the civil court "if the Government shall so direct"—(*see section* 248, *Act VIII of* 1859).

10. A quarterly return (No. XVI) of all proceedings under Act XI of 1859 is to be made to the Board of Revenue in the form that they may from time to time direct.

Section VI.—Patni Sales.

1. One petition only need be presented for the sale of any or all of the tenures described in section 8, clause 1, Regulation VIII of 1819, contained in one estate. These sales are conducted by the Collector of Land Revenue under section 3, Act VIII (B.C.) of 1865.

2. If the 1st of Bysákh or the 1st of Kártik fall on a Sunday or other close holiday, the petitions prescribed in clauses 2 and 3 of section 8 of Regulation VIII of 1819 must be presented on the first succeeding day on which the office is open.

3. Every application under section 8, Regulation VIII of 1819, should be referred on receipt to the record-keeper for report, and it should be acted upon only if the record-keeper reports that the applicant is the recorded proprietor of the estate.

4. A defaulting patnidar, who has not contested the arrear summarily under the provisions of section 14, Regulation VIII of 1819, must, in the event of a petition being presented at the end of the year, pay the amount claimed before the day of sale; and in like manner, in the event of a petition being presented in the middle of the year, he must pay the advertised balance, or the requisite proportion as laid down in clause 8, section 8, before the day of sale. Upon the date of sale, if there is any balance outstanding and the zemindar insists upon a sale, the Collector must sell. A patnidar who has contested the award summarily as above is entitled to lodge the amount of the arrear demanded after the lot has been put up. Talookdars of the second degree, on the contrary, who wish to stay the sale under clause 2, section 103, by paying the amount of balance that may be declared due by the person attending on the part of the zemindar, must do so before the lot has been called up. They may of course lodge money antecedently, as allowed by the same clause.

5. Collectors should not receive payment of arrears due from patnidars. Such payment should be made to the zemindars direct, except when a patnidar, a talookdar of the first degree, contests the demand of an arrear made by the zemindar, in which case deposit must be accepted under clause 2, section 25 of the Regulation, to stay the sale. This ruling does not affect durpatnidars, who come under the provisions of clause 2, section 13 of the law.

Section VII.—Opening of Separate Accounts in respect of Shares.

1. A recorded sharer, owning an undivided interest in a specific portion of an estate, may have a separate account opened in his name by complying with the procedure laid down in sections 10 and 11 of Act XI of 1859 and in part V of Act VII (B.C.) of 1876.

Section VIII.

1. The registration of a fractional share in a taluk or other dependent tenure, or the registration of a tenure which consists of an undivided fractional share of an estate, is inadmissible under sections 38 and 40, Act XI of 1859. It is not unusual for an owner of an undivided fraction of an estate to make an assignment of his rights and interests in consideration of a fixed annual payment and to call the assignee's interest a taluk, but this is a misuse of the word. The assignee enjoys a certain fractional interest in the rents paid by the ryots and nothing more; he is not a talukdar within the meaning of the Regulations. The particulars which section 40, Act XI of 1859, requires to be set out in a petition for registration clearly show the intention of the Legislature as to the nature of the subject which it was intended to protect by the two systems of registration. Everything indicates a definite area of land with a local situation. There is nothing to show that the Legislature was concerned for the protection of assignees of fractional interests in rents. The words "as far as ascertainable" provide for inaccuracy or omission in the prescribed details, but cannot be strained so as to neutralise the whole section and to admit subjects altogether different from those the particulars of which are clearly set out. 4-1-86.

APPENDIX.

Form of Agreement.

[SEE SECTION V, CLAUSE 4.]

WHEREAS I, the undersigned, A. B., am the recorded proprietor of the estate (or the recorded proprietor of annas of the estate, or one of the recorded co-partners of the estate) called , which is numbered on the revenue-roll of the district of ; and whereas I am desirous that the revenue of the said estate should be regularly paid into the treasury of Government according to the established instalments; and whereas, from accident, negligence, or other cause, it may occur that an arrear of revenue remains due from the said estate after sunset of the latest day of payment fixed under section 3, Act XI of 1859:

Therefore, in order to save the said estate from liability to sale in consequence of such default on my part, or on the part of my agents (or on the part of any of my co-partners in the said estate), I have this day deposited in the treasury of Government at the sum of rupees (or the undermentioned Government securities) for the purpose of being appropriated to the liquidation of any arrear of revenue which may be due on any of the said latest days of payment from the said estate bearing number on the revenue-roll of the district; and I hereby authorize the Collector of for the time being to apply the said sum of rupees (or the said Government securities, with such interest as may accrue thereon) to the payment of any arrear of revenue which may become due from the said estate, and which may remain unpaid at sunset on the latest day of payment as aforesaid, in accordance with the provisions of section 15 of the said Act XI of 1859, to all which provisions I do hereby consent and agree; and this agreement shall be binding on my heirs and assigns. Signed and executed by in the presence of

CHAPTER XV.

Spirits, Liquors, and Drugs—(Excise.)

SECTION I.—PRELIMINARY.

THE following Regulation and Acts contain all the Laws now in force regarding excise in the provinces subject to the Lieutenant-Governor of Bengal:—

Regulation and Acts of the Governor-General in Council.

Regulation II of 1793, section 7, and clause 10 of section 8.

Act ~~XI of 1840~~.
" ~~XXI of 1856~~.
" XXI of 1857, section 8.
" XVI of 1863.
" ~~XVI of 1875, sections 7 and 11~~. Act XI of 1892 Sec
" XXIII of 1876.

Acts of the Lieutenant-Governor of Bengal in Council.

Act II of 1866, sections 18 to 24.
" IV of 1866, sections 35 to 40.
" III of 1873.
" I of 1874.
" II of 1876. Sec 12
" VII B.C. of 1878

Act VIII of 1878, sections 144-154;
Act IV of 1881;
Act IX of 1885;
Act I of 1883.
Act II of 1887: 8-6-87

2. The following articles constitute the sources from which the excise revenue is derived:—

(*a*) Imported spirituous and fermented liquors.

(*b*) Spirituous and fermented liquors manufactured in this country according to the English method. Country rum Commonly c

(*c*) Country spirit, *i.e.* any spirit made by the native process of distillation. Commonly called country spir country made spirit or toddy

(*d*) Fermented liquors manufactured after the native process, including târi, pachwai, and the like.

(*e*) Fresh târi.

(*f*) Ganja and preparations from the hemp plant, including charas, siddhi or bhang, and majum.

(*g*) Opium and its preparations, such as madat and chandu.

3. There are six different modes of taxation, viz. by—

(1) wholesale license fees;

(2) retail license fees;

(3) a tax on the actual quantity of the article passing into consumption;

(4) a tax on the materials used in the distillation of country spirits;

(5) a tax on each still set up in a public distillery;

(6) the licensing of out-stills.

4. A wholesale license fee is leviable, in every district except ~~in Calcutta~~, on—

(*a*) imported spirituous and fermented liquors	At the fixed rate of Rs. ~~16~~ 50 annually.
(*b*) spirituous and fermented liquors manufactured in this country according to the English method	

5. A retail license fee is leviable on all the articles mentioned, and in every district, including Calcutta. The fee varies according to circumstances, and is regulated by the rules which the Board may prescribe. There are two methods for imposing license fees—(1) by putting up the license to auction to the highest bidders, and (2) by fixing the fee according to the character of the locality, its population, and other particulars. The first method is termed the "auction system;" the second is known as the "fixed license fee system."

6. The third mode of taxation, viz. the levy of duty on the quantity of spirit, liquor, or drug which passes into consumption, is called the "fixed duty system," and is applicable to spirituous and fermented liquors, whether imported or manufactured in this country according to the English method; to country spirits, ganja, siddhi or bhang, ~~and opium~~. This tax is levied in addition to the license fee. In the case of imported spirits and liquors the tax is regulated by the Indian Tariff Act ~~XVI of 1875~~, and is levied by the Customs authorities at the Custom House. The fixed duty on spirit and liquor manufactured in this country is payable to the excise authorities. ~~Under article 32, schedule V, of the Import Tariff Act, the duty on imported spirit is Rs. 4 per gallon London-proof.~~ By section ~~14~~ of ~~that~~ Act the local Government may, from time to time, ~~by notification in the official Gazette~~, fix the duty of excise leviable on spirit manufactured in all or any of the distilleries situate in the territories under its administration ~~at any rate not exceeding the rate fixed for imported spirit by schedule V.~~ In accordance with this authority, the duty on spirits manufactured in this country is changed from time to time. A table is given in Appendix B showing the rates at which duty is now levied by order of Government.

7. The fourth mode of taxation, viz. that of taxing the materials used in the distillation of country spirits, is in force only in certain specified districts.

"Under article 2, schedule II (import tariff) of the amended Act XI of 1882, the duty on imported spirit is Rs. 5 per gallon London-proof."

8. The fifth mode of taxation consists in the monthly levy of a distillery fee from the distillers of country spirits on each ~~still erected by them~~ within the Government distillery. The fee is taken as payment for the use of the premises.

9. The sixth mode of taxation is by the licensing of out-stills. A license is granted on the payment of a certain monthly fee for the establishment of a private still and the sale of its produce. The amount of the fee is sometimes fixed by the Collector; but it is usual to sell the right of establishing an ~~outstill to~~ the highest bidder above a fixed minimum fee under the auction system.

10. Licenses for the retail sale of târi, pachwai, siddhi or bhang, charas, majum, ~~madat, and chandu~~, are granted to the highest bidder at auction. A minimum fee having been first fixed for each shop by the Collector, no duty besides the license fee is payable on any of these articles except on siddhi or bhang in Calcutta and in such districts as the Board may direct. As regards these articles, the system thus described is called the "monthly tax system."

SECTION II.—RULES APPLICABLE GENERALLY.

1. The object of the excise administration is to raise a revenue for Government by taxing the sale of spirituous liquors and drugs, in order to discourage intemperance as far as it is possible to do so without interfering with the ordinary requirements of those classes of the people who are in the habit of using the articles thus taxed. For if the difficulty of procuring them is increased beyond a certain limit, experience shows that their consumption is not checked, but their illicit preparation and distribution is resorted to.

2. The Collector of each district is primarily responsible for the management of the excise of the district. At each sudder station the most competent Deputy Collector is to be styled Sudder Excise Deputy Collector, and placed in immediate charge of all the administrative details of the Excise Department. All orders issued by the Collector will pass through the Deputy Collector's hands, and all orders issued by the Deputy Collector will have the force of orders from the Collector, unless it is expressly stated to the contrary. The Excise Deputy Collector will work in personal consultation with the Collector, and official correspondence by letter between these two officers is strictly prohibited. The excise clerks and native officers of the Collector's establishment will be employed by the Deputy Collector under the Collector's general control.

3. The officer in charge of a sub-division will correspond with the Sudder Excise Deputy Collector on excise matters. Instructions issuing from the Sudder Excise Deputy Collector are to be understood to be the Collector's orders, but it is open to a sub-divisional

& its strength

Weights and measures.

The following tables of English and Indian weights and measures are to be observed :—

(1) English liquid measure—

2	Pints	...	... =	one quart.
4	Quarts or 6 reputed quart bottles	...	... =	one imperial gallon.

(2) Indian liquid and dry measure—

A	rupee weight or 180 grains English Troy weight		... =	one tolah.
5	Sikkis or quarter rupees		... =	one kancha.
5	Tolahs or 4 kanchas		... =	one chittack.
4	Chittacks	...	... =	one powah.
4	Powahs	...	... =	one seer.
5	Seers	...	... =	one pusseree.
8	Pusserees or 40 seers		... =	one maund.

(3) One imperial gallon—

= 10 lbs avoirdupois weight

= 4·861 seers.

One imperial gallon may be held to contain—

(*a*) Four seers mohwa or other bulky materials occupying more space.

(*b*) Five seers of water.

(*c*) Four seers of pure spirits (*i.e.*, alcohol).

(*d*) Four and a half seers of proof spirit (*i.e.*, 50·76 parts water and 49·24 parts alcohol). 8-6-87.

"The list as finally determined should be kept in the Collector's Office in the detailed form given below, and a copy of it should be submitted to the Commissioner of Excise before the 15th January. An abstract list of shops should also be submitted to the Excise Commissioner in the subjoined form, who will submit to the Board a copy of this list and an abstract of the detailed list, with his opinion on the Collector's recommendations." 8-7-89

February, the opinion of the Commissioner on the Collector's recommendation being stated in a separate communication which should accompany it. Statement 2 containing an abstract list of shops should be submitted. No excise settlements should be finally made till the Board's orders have been passed on these statements. After these statements have received the Board's approval, it will not be competent to the Police authorities, save in special and exceptional cases, to object to the sites selected for shops. This applies to the mofussil only. For Calcutta and the Suburbs and Howrah a detailed list should be furnished. 7-5-84.

officer to represent directly to the Collector any matter that seems to call for his special attention. A sub-divisional officer should inspect the sudder distillery at the head-quarters of his sub-division once a week, and should take an intelligent interest in excise matters throughout the sub-division. All important orders to the excise officers in the sub-division will be sent through the sub-divisional office. But there is no occasion for the sub-divisional officer to examine the daily returns sent by the excise officers to the Sudder Deputy Collector, and the annual excise settlements will be arranged and made at the sudder station of each district, unless in any special case the Collector thinks fit to employ the sub-divisional officer.

4. In districts where no special excise detective establishment exists, the darogah or mohurir of a sudder distillery should from time to time be deputed secretly, under the instructions of the Excise Deputy Collector, to search for illicit distillation, and for offenders against the excise laws. Where a special detective establishment is appointed, it will not be necessary to employ the officers of the sudder distillery system for any other duties than those which belong to their distilleries.

5. Officers of the special excise detective department will be employed under the direct orders of the sudder Excise Deputy Collector, acting under the general control of the Collector of the district and subject to the orders issued from time to time by the Commissioner and the Board of Revenue for their guidance.

6. Unless otherwise specified in these rules, or specially ordered by the Board, all excise licenses should be granted annually, to take effect from 1st April, the commencement of the official year. Licenses granted at other periods of the year are to remain in force only to the end of the year.

7. The settlements of all excise licenses should be made in March for the ensuing year. In January the Collector should decide on the number and sites of the retail shops to be licensed during the ensuing official year. He should refer to the Magistrate and, where there is a cantonment, to the Officer Commanding the station, with a view to ascertain if there is any objection to any new site where it is proposed to open a new shop. No inquiry is needed as to the site of old shops, unless the experience of the past year should have suggested doubts as to the advisability of renewing a license. The list as finally determined should then be submitted through the Commissioner for the sanction of the Board before the 15th February in the forms given below, the opinion of the Commissioner on the Collector's recommendations being stated in a separate communication, which should accompany the list. No excise settlements should be finally made till the Board's orders have been passed on the list. After the list of shops has received the Board's approval, it will not be competent to the Police authorities, save in special or exceptional cases, to object to the site selected. This applies to Calcutta as well as the mofussil.

1.—*Detailed list of shops of every description proposed for 1877-78.*

1	NAME OF ARTICLE.				
2	NUMBER OF SHOPS PROPOSED.				
1	2	3	4	5	6
Serial number.	PROPOSED LOCALITY.	Average monthly license fee paid for last three years.	Monthly license fee now payable.	Upset fee, if any, proposed.	REMARKS.
		Rs.	Rs.	Rs.	

2.—*Abstract List of Shops.*

1	2	3	4	5	6	7	8	9	10	11	12
DESCRIPTION OF SHOPS.	Amount levied from license fees in—			Amount levied from duty in—			Number of shops in—			Number of shops proposed for 1877-78.	REMARKS.
	1874-75.	1875-76.	1876-77.	1874-75.	1875-76.	1876-77 (three quarters).	1874-75.	1875-76.	1876-77.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.					

N.B.—"Number of shops" means the maximum number actually open at any time during the year.

8. When the site of a shop is put up to auction, it includes the space within a certain radius from the particular shop or house which is actually entered and named in the auction list. In Calcutta the distance is fixed by the Board at 100 yards. By "old sites" are meant shops existing on the 1st of January 1878. The rule applicable to the mofussil will be found in section III, clause 13.

9. The site of a shop is fixed by the Collector and approved by the Magistrate and confirmed by the Board before the auction takes place. After the auction has been held, a further reference is required by the orders of Government as to the character of the person to whom the license is assigned. If the licenseholder is a new applicant for a shop, the Magistrate should be asked if he knows anything against him. If his license is merely a renewal, no inquiry is ordinarily necessary. It is, however, open to the Magistrate to bring to notice any case in which the holder of a

"By the word 'site' is meant the spot on which a shop stands or is to be established." 6-6-88.

license appears to him to be unsuitable. The Magistrate will doubtless exercise this interference with due caution, reporting only such cases as may have been the subject of magisterial inquiry, or have fallen under his own personal knowledge or that of his subordinate responsible police-officers. It is not desirable that objections should be raised to the holder of a license merely on the report of a subordinate police-officer, and without a *proper* inquiry by the district head of the police or his assistant.

10. In Calcutta the following special rules apply :—

(i)—A certificate from the Commissioner of Police, as prescribed by section 36, Act IV (B.C.) of 1866, is required before a license can be finally granted and issued by the Excise Superintendent. This certificate refers exclusively to the character of the applicant.

(ii)—Under the auction system the auction purchaser should apply to the Commissioner of Police for the certificate required after the auction has been held.

(iii)—Under the fixed license fee system the application to open a shop or hotel should be made in the first instance to the Excise Superintendent, who, if he approves of the application, will endorse a certificate to that effect thereon, and the applicant shall then apply to the Commissioner of Police for the grant of the certificate required by section 36, Act IV (B.C.) of 1866.

(iv)—The Excise Superintendent is the lawful authority under the control of the Board to determine the site of each shop which is to be licensed. Under the orders of Government the Excise Superintendent is required to consult the Commissioner of Police to ascertain if there is any objection to any new site proposed for a shop. No new site shall be let by auction or otherwise till it is approved by both the police and the Excise Superintendent, subject to a reference to the Board in case of disagreement. If the Board differ in opinion with the Commissioner of Police, the question shall be referred for the orders of Government.

(v)—No shop shall be opened on a new site unless a notification shall have been affixed, at the least 15 days before the grant of the license, at the police-station and in some conspicuous place on or near the proposed site. The notification shall state for the information of the public that it is proposed to open a shop (specifying the kind of shop) on the site in question; and the Superintendent shall carefully consider all objections urged by the inhabitants against the opening of such shop in communication with the Commissioner of Police, and in the event of a difference of opinion shall refer the matter for the decision of the Board of Revenue.

(vi)—The Commissioner of Police shall forward to the Board of Revenue half-yearly a list of sites on which it is considered objectionable that shops should be maintained.

(vii)—No license shall be renewed for any shop on a site included in the said list, except under the special authority of the Board subject to the provisions of rule (iv.).

(viii)—A hotel or shop must be opened in the name of the licensee only, and no licensee shall be allowed to transfer or sublet his license without the consent of the Excise Department, which shall be given only in accordance with the provisions of rules (i) to (iii).

11. The Excise Officer should make no attempt to regulate the price at which spirits, liquors, or drugs are supplied by the producer or wholesale dealer to the retail vendor, or by the retail vendor to the consumer.

12. All old licenses should be called in at the end of the year. No new license should be granted to a previous license-holder until he has returned his time-expired or cancelled license to the Collector, or satisfied the Collector that he cannot do so. If a license-holder does not surrender his expired license, special notice should be given to the magisterial authorities to prevent the sale of liquor by such person.

13. A license is not transferable, and the holder of a license is prohibited from subletting his shop. A breach of this rule shall be punished with cancelment of the license and forfeiture of any advance made under it, and the shop shall be resettled in such manner as the Collector thinks fit.

14. The Collector, Excise Deputy Collector, or Sub-divisional Officer by whom the excise settlement is made, is required to deliver each license to the person entitled to receive it, after satisfying himself that the amount of license fee payable in advance has been duly paid.

15. Printed forms of licenses and of receipts for license fees will be supplied to Collectors (forms Nos. 1 *et seq.*, Appendix A). The forms will be bound up in books, with counterfoils and with the pages numbered, and can be obtained on indent from the Superintendent of Stationery.

16. Licenses to sell country spirits, country rum, or imported liquors may be taken out by the same person for one and the same shop, subject to the approval of the Excise Commissioner and the Board.

17. A vendor may not throw up his license at the close of the year unless he gives the notice prescribed by section 38, Act XXI of 1856. Under the same section a license, although

✓✓✓✓ "Except in districts where minimum prices have been prescribed by the Board," 4-5-88.

(3) ✓ "On the death of the holder of any license, the District officer may renew the license on the same terms as the last, to the son, or other representative of the deceased, without calling for any deposit beyond the two months' fees deposited in advance at the time of the settlement. The District officer will be responsible for seeing that the person in whose favour the license is renewed is a fit person to hold it, and that any arrears in the way of tax due from the deceased licensee are recovered before the license is so renewed." 9-12-89.

14 A fee of Rs 2 (two) should be levied for the of a duplicate license. The amount should be under the head of Miscellaneous Excise Re

not formally renewed at the beginning of a new year, remains in force if it is not recalled by the Collector.

18. Except as provided in clause 16, only one shop may be carried on under one license, and each license must have a distinct number on the Register (No. 81). Dependent shops, unregistered, are not allowed.

19. A Collector must be guided by the definition of a "Collectorate" in section 3, Act VI of 1853, in determining his excise jurisdiction. A Collector is not authorized to license shops in isolated villages within the jurisdiction of another Collector because they form part of an estate paying revenue into his own treasury.

20. The Collector shall keep a Register (No. 81) of all licenses granted by him. There is to be a separate Register for each different kind of license.

21. Information is to be sent to the Magistrate whenever an excise shop is opened or closed.

22. Every distillery and shop for the vend of spirituous liquors on, or adjacent to, the line of march must be closed while European troops are passing or are encamped in the vicinity, and may be closed during the passage of native troops on the requisition of the officer in command.

23. The excise officer, on receiving intimation of the approach of European troops, is to depute a subordinate to close each shop from the time the advance guard approaches till the rear guard has passed onward a full mile: he will report to his superior when each shop was closed, and when re-opened.

24. The Collector, on receiving intimation of the march of European troops, is to give timely information to the excise officer, who will be held responsible for the due observance of these rules.

25. The civil officer accompanying European troops is to see that these rules are carried out, and may apply to the Commanding Officer for a guard to enforce them if necessary.

26. When the shop closed is licensed on the outstill system or on the monthly tax system, the excise officer is to give a certificate to the vendor, and calculate the compensation due to him at the monthly rate specified in the license *plus* 10 per cent. for loss of profits; for instance, if a shop paying 30 rupees a month is closed for five days in a month of thirty days, the vendor will be entitled to a compensation of 5 rupees 8 annas; but if the shop is closed for the same number of days in a month of twenty-eight days, the compensation will be 5 rupees 14 annas and 3 pie. No compensation is to be allowed for any day on which a shop may have been closed for less than six hours between sunrise and sunset.

When it has been closed for more than six such hours, compensation shall be allowed for the whole day.

27. When the shop closed is held on the fixed duty system, the excise officer will give a certificate of the time of closure, and compensation will be fixed by the Collector with reference to the average daily sales of the shop and daily incidence of the license fee. The difference between the average cost of manufacture and the market price at which the spirits are sold to the consumer, *minus* the duty and 10 per cent. as contingent expenses, may be taken to be the vendor's profit on each gallon sold.

28. Compensation for closing shops is not to be treated in account as a deduction from the amount of tax payable by holders of licenses, but the sum is to be paid to the party entitled to it, and charged in the public accounts as a payment.

29. Whenever a license is recalled or cancelled under section 10 of Act XI of 1849, or section 40 of Act XXI of 1856, for default of payment of the license fee, or for breach of any condition of the license, or in consequence of the holder being convicted of a breach of the peace or of any other criminal offence, it is not necessary for the Collector to give any notice of such withdrawal, and the licensee is not entitled to any compensation in consequence of such withdrawal, nor to receive back any portion of the license fee which he may have paid in advance.

30. The Collector should submit, through the Excise Commissioner, a report on the result of each year's settlement of excise shops of every description in his district, under whatever system they may be settled, as compared with the preceding year. The report should be sent in time to reach the Board before the 30th April, and should be in the following form :—

Description of shop.	1876-77.		1877-78.			Increase in fees.	Decrease in fees.	Remarks.
	Number of shops.	Total license fees for the year.	Number of shops.		Total license fees for the year.			
			Sanctioned.	Settled.				
		Rs.			Rs.	Rs.	Rs.	

SECTION III.—RULES APPLICABLE TO THE AUCTION SYSTEM.

1. Under Act III (B.C.) of 1873 the Board are empowered to levy and fix a license fee payable in advance, and to make it a condition of a license that if the fee is not paid in the manner

provided by the terms of the license, such license shall be cancelled and the fee already paid forfeited. The amount of monthly license fee payable is determined by competition at public auction, held at stated periods, subject to conditions duly advertised, the most important of which is that the Collector binds himself not to issue a license in the course of the year under settlement, save under rare and exceptional circumstances, for any shop other than those specified in the list exhibited at the time of sale, and also for public inspection at the Collectorate some days before the sale. A person intending to purchase has thus the means of forming an estimate of the amount of competition he may expect in carrying on his business. The next chief feature in the system, which is solely in the interest of Government, is that, beside the payment of a month's fee on the date on which the license commences, an advance of two months' fees is required in order to guard against loss during the time the shop may remain closed and the license be undisposed of in the event of the sudden resignation of a licensee. The Collector does not bind himself to accept the highest bid—a condition framed in the interest of the old licensees, whose offers the Collector is thus enabled to accept in preference even to higher bidders. The condition is also intended to prevent fraud and combination, and to act as a check on fictitious or speculative bidders.

2. The auction system is in force in Calcutta and the suburbs as regards every excisable article. Elsewhere, with the exception of Orissa, it is in force as regards every excisable article but fresh târi. In Orissa it is in force as regards every article except country spirits. Outstills, however, in Orissa are licensed under the auction system.

3. The term of the license is ordinarily one year, but in "but by the direction of the Board, under section 27 of Act VII (B.C.) of 1878, settlements may be made for any other period, such as, for three years." three years in the case of imported spirits, country rum, and country spirits. But the grant of a triennial license in any district or part of a district in which the full rate of Rs. 4 per gallon London proof is not levied does not in any way bind the Government not to raise the duty during the currency of the license, and the licensee is not entitled to claim abatement or compensation on the ground of loss of profits in consequence of an increase in the rate of duty.

4. If, however, during the term of a triennial license the duty on country spirit should be raised, it will be optional with the licensee to relinquish his license; also, in the event of the duty being lowered, the Collector will be authorized to cancel such licenses as he may think proper. But such relinquishment or cancellation of license shall not subject the licensee to any forfeiture of his advance.

5. After the number of shops has been fixed and settled in any district in the manner directed in clause 7, section II, of these rules, no new shop of the same class in excess of that number

is to be opened during the year, but the Collector may establish temporary shops at fairs or *melâs* when he thinks that the nearest shop to such fair or *melâ* will not provide for the wants of the people attending it. Provided that, when no objection is raised by any other licensee, the site of a shop may be changed during the year. ^ ^ ^

6. I with the sanction of the Excise Commissioner." 8-7-89.
not int to open any other shop during the term of the license, but the Collector does not absolutely bind himself in this respect. On special cause shown, and with the sanction of the Board in each case, the number of shops may be increased. Provided that, whenever a new shop may be opened, it will be optional to any holder of a license for the sale of liquors or drugs similar to those to be sold in the new shop, if his shop be within a mile of the new shop, to surrender his license without forfeiting his advance, when the Collector will resettle the shop by auction or otherwise.

7. In Calcutta, as a general rule, it is not intended to open any shops in addition to those previously determined upon and duly notified to the public; but on special cause being shown, and with the permission of the Board, the number of shops may be increased; provided that whenever a new shop may be opened it will be optional to any holder of a license for the sale of liquors or drugs similar to those to be sold in the new shop, if his shop be within a quarter of a mile of the new shop, to surrender his license without forfeiting his advance, when the Collector will resettle the shop by auction or otherwise.

8. The list of shops to be sold is to be kept open for general inspection at the Collectorate at least a fortnight before the date fixed for the sale, and is also to be appended to the notification of sale by auction.

9. This notification should be prepared in form No. 2 given in the Appendix, and should be published in English and in the vernacular of the district at least a fortnight before the date fixed by the Collector for holding the auction, which will ordinarily be in the beginning of March each year. A copy of the notification should be posted at the Collectorate, at the sub-divisional offices, at each public distillery, and other appropriate places under the Collector's orders.

10. In addition to the above notification of sale, a special notice should be exhibited outside the building in which the auction will be held, announcing that, subject to the notified conditions of sale, any person who chooses may bid without payment of any fee whatsoever for admission to the sale-room. At the time of sale the officer conducting the proceedings should inquire if any person present has been required to pay any fee beforehand, and should explain that such payment is forbidden, and that nothing is gained by it.

11. The sales should, as a rule, be conducted by the Collector or the Sudder Excise Deputy Collector at the head-quarters of each district (see rule 3, section II), unless, as regards sub-divisions, in any special case the Collector thinks fit to employ the sub-divisional officer; but settlements made through any officer subordinate to the Collector require the Collector's sanction.

12. The Collector or other officer holding the sale will inform the bidders that what is sold at auction is a right to open a shop at a fixed site or at some locality in its immediate vicinity, being within a certain distance from it, to be mentioned by the Collector at the auction, as the maximum distance from such site within which it will be permitted to open a shop.

13. The Collector or other officer holding the sale should be careful to avoid vagueness of description of locality. He should expressly specify that the auction-purchaser will be bound within a measured distance from some fixed spot, or within a particular tract, the boundaries of which should be so described as to leave no possible room for misapprehension. In Calcutta the distance is fixed at 100 yards.

14. In case of combination, or for any other cause, the Collector may transfer, before settlement, any shop from the locality specified to some other locality in the neighbourhood.

15. The Collector will put up a shop to auction at an upset price, which ordinarily should not be less than the average amount of the monthly license fee paid for shops of the same description in the district concerned in the three years immediately preceding that for which settlement is being made. ~~In the event of the~~

"In the event of the upset price not being accepted in a particular case, the Collector will report the circumstance with an explanation to the Excise Commissioner and await the orders of the Board. In the case of the resettlement during the year of all cancelled or abandoned excise licenses, when the highest offer obtained is lower than the upset price which was fixed at the annual settlement, the Excise Commissioner's sanction may be accepted as final." 3-11-86.

17. Except as provided in the next clause, the license fee is payable in advance in the following instalments, namely, the sum equivalent to the fee for two months at the time of sale, and one month's fee on the date on which the currency of the license commences, and one month's fee on the first of every succeeding month, until the whole of the fee due on the license has been realized.

18. On licenses for the sale of pachwai, charas, siddhi, majum, ~~madat, and chandu,~~ an advance is to be taken at the time of sale equal to one month's fee, and the rest of the tax is payable in

instalments once or twice a month, as the Collector may think fit, viz. on the 1st and 16th of each month, commencing from the date on which the currency of the license begins. The same rule applies to târi, except in certain districts of the Presidency, Bhagalpur, Patna, and Chota Nagpore Divisions, in which, subject to the payment of one month's fee in advance at the time of sale, the payment of fees shall be in the following manner:—

	In Moorshedabad, Bhagalpur, and Purneah.	In Durbhunga, Mozufferpore, and Chumparun.	In Monghyr, Patna, Shahabad, Gya, and Sarun.	REMARKS.
In the first quarter of the official year.	$\frac{1}{2}$	$\frac{1}{2}$	$\frac{3}{4}$	Of the annual license fee.
„ second „ „ ...	$\frac{1}{8}$	$\frac{1}{4}$	$\frac{1}{16}$	
„ third „ „ ...	$\frac{1}{8}$	$\frac{1}{8}$	$\frac{1}{16}$	
„ fourth „ „ ...	$\frac{1}{4}$	$\frac{1}{8}$	$\frac{1}{8}$	

Provided that the one month's fee payable in advance be brought to credit of the licensee in the fourth quarter, and the balance due realized from him. In Hazareebagh and Lohardugga either of these three modes of payment by instalment may be adopted at the Deputy Commissioner's discretion. These instalments are fixed with reference to the season at which the passees, who deal in fermented târi, find it most convenient to pay their fees.

19. The licenses will be put up to auction in separate lots in the order specified in the notification, and when one license or lot has been sold, the officer conducting the sale will not proceed to put up to auction the next license until the sum payable in advance on account of the license already sold has been actually paid; provided, however, that where the sum payable exceeds Rs. 25 a promissory note may be taken from any respectable and well-known purchaser in lieu of cash payment. When a lot is knocked down, the purchaser is liable for any loss that may accrue to Government in case it becomes necessary to re-sell the lot for a lower license fee in consequence of his failure to pay in the sum payable at the time of sale or to redeem his promissory note on or before 4 P.M. of the day following the day on which the promissory note was signed. It will be expressly notified by the officer holding the sale that each bidder whose bid is accepted is subject to this condition in case of his failing to make good his bid, and will be immediately sued in the Civil Court in case of default.

20. The promissory notes shall be made payable on demand, and in the form shown below, and shall bear a stamp of one anna. They will be issued to the Collector bound up in books, and the Collector, before the auction day, should affix adhesive stamps of one anna to as many forms as are likely to be required, the cost

The same rule applies to tari, except in the 24-Pergunnahs and the districts of the Patna Division, where an advance of one and-a-half month's fee shall be taken. In the districts of the Patna Division, and in certain districts of the Bhagulpore and Chota Nagpore Divisions, subject to the payment of advance fee as above at the time of sale, the payment of fees shall be in the following manner :—

5-4-88.

"In Hazaribagh and Lohardugga any one of these three modes of payment by instalment may be adopted at the Deputy Commissioner's discretion." 9-6-85.

of the stamp being afterwards recovered from the person executing the promissory note :—

No.	No. sale of 18 .
Name of article	On demand I promise to pay to the Secretary of State for India in Council, or his order, the sum of Rs.
Number of license	
Sale of 18 .	
Amount of advance	being the amount of advance due on license No. purchased by
Name of signer of the promissory note.	at the sale of licenses of this day, subject to the conditions of sale.

21. Where the amount of the sum payable in advance is required to be paid at once in cash, and the bidder fails to make such payment, the officer conducting the sale may either put up the lot again for sale immediately, or he may order it to be put up to sale after the other lots in the notification have been disposed of, or he may postpone the sale to such future date as he shall then and there notify; and the defaulting purchaser may be debarred from bidding for this lot or for any other lot, and he may be required at once to leave the auction-room.

22. Failure to comply with the conditions as to payment of the license fee shall be met by the immediate cancelment of the license and resettlement of the shop.

23. The auction-purchaser will not be entitled to receive back any portion of the license fee paid by him in advance in the event of a shop being closed before the expiration of the term of the license, except as provided in section 40, Act ~~XVI of 1856~~; and in the case of the surrender of a license under section 41 of that Act, or section 31 of Act ~~XI of 1849,~~ he will be liable to pay a sum equal to the license-fee for fifteen days over and above the amounts already paid in advance.

24. At the time of sale the person accepted as the auction-purchaser shall sign his name, or affix his mark, against the entry of the shop in the copy of the list of shops, by which the Collector or other officer is conducting the sale, it being understood that the deposit will be returned to any person to whom a license may be subsequently refused for police reasons.

25. The term of the license will ordinarily commence on the 1st April each year, and the auction-purchaser will be required to open his shop within fifteen days from that date, failing which the license will be cancelled and the sum paid in advance forfeited, the Collector being at liberty to issue a fresh license at once. In cases of hardship, in which the delay may have arisen from causes beyond the auction-purchaser's control, the Collector may at his discretion extend the time within which the shop may be opened.

26. In Calcutta the following rule will apply:—That the auction-purchaser shall open his shop on the 1st April 18 , in all respects prepared for the accommodation of customers, to be certified by an excise officer, failure to comply with this condition being met by the immediate cancelment of the license and forfeiture of the deposit sum paid in advance for the license, and the Collector being at liberty to issue a fresh license at once, except in the case of delay caused by non-issue of the police certificate, for which a reasonable extension of time will be allowed upon application to the Collector.

27. The auction-purchaser shall be bound to adhere to all the provisions of the excise laws and of the rules which may from time to time be prescribed by the Board.

28. Under the special orders and authority of the ~~Board~~ Excise Commr the license-holders, or such of them as may be selected by the Collector, may at a fresh annual settlement be allowed to renew their licenses for the ensuing official year at the existing rate of fee. Persons who wish to avail themselves of this privilege should give notice to the Collector a week before the fixed date of sale. The Collector may, however, put up to auction any such shop, the license fee of which he may consider to have been inadequate.

29. In districts in which the auction system is in force, an exception may be made in favour of shops selling imported liquors only, provided the stock in hand represents some outlay of capital. In such shops the rate of fee may be fixed by the Collector. The operation of this rule should be closely watched, and its conditions should not be held applicable to shops hitherto selling country liquor or country rum as well as imported liquor.

30. Under clause 5, section V of these Rules, the fee for a hotel license is a fixed fee. Attempts having been made in several districts to take out a hotel license instead of an ordinary retail license for a shop, in order to avoid competition at auction, the Collector should be on his guard against granting hotel licenses except for houses which are *bonâ fide* places for the lodging and entertainment of travellers. On discovery of the existence of any hotel license improperly obtained in the manner above described, the Collector will be at liberty to resettle at auction the shop which the license covers.

Statement

SECTION IV.—RULES APPLICABLE TO THE FIXED LICENSE FEE SYSTEM.

1. Under the fixed license fee system the Collector, subject to confirmation by the ~~Board~~, determines the minimum fee to be demanded for a retail license, having regard to the class of shop, the character of the locality, and its requirements. The system is in force in certain districts in the case of those articles to which the auction system has not been extended, and is also applied

Statement showing the result of settlement of Excise shops in the district of for the year 18 .

Description of shop.	Year previous to that of current settlement, 188 .			Year of settlement, 188 .			Increase in fees.	Decrease in fees.	Remarks.
	Number of shops.	Total amount of license fees for which the settlements for the year were made.	Total amount of license fees actually realised during the year.	Number of shops.		Total amount of license fees for which the settlements for the year are made.			
				Sanctioned.	Settled.				
1	2	3	4	5	6	7	8	9	10
		Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs.	Rs.	

N.B.—(1) In the case of outstills column 3 of the above form should exhibit the license-fee plus the duty on spirits cleared by the distillery shops which are replaced by them.

(2) In columns 8 and 9 should be shown the result of comparison between the figures in columns 3 and 7, *i.e.*, between the demands for license fees of the two years as they stand on conclusion of the settlements.

6-11-88.

"late-closing license," which will enable him to keep his hotel open to 2 A.M. on week days and 11 P.M. on Sundays.

Bar license.

(VII.) A holder of a hotel license desirous of setting up and maintaining in his hotel a "bar" or "bars," may (except as provided in Rule VIII), on payment of a fee of Rs. 50 a month for each "bar," be granted a separate license, to be called a "bar license."

(VIII.) A holder of a hotel license who has obtained a "bar license" may keep open his hotel until 2 A.M. on week days and 11 P.M. on Sundays without paying the fee required by Rule (VI).

A holder of a hotel license who has obtained a "late-closing license" may set up and maintain in his hotel one "bar" without paying the fee required by Rule (VII).

Remission of half fees in certain cases.

(IX.) With a view to induce persons desirous of holding hotel licenses to take better houses, one-half of all the fees to be paid under these rules will be remitted in every case in which the accommodation is not less in any respect than that specified in Rules (I) and (III) as required for a hotel of the first class.

Bar licenses for theatres, &c.

(X.) "Bar" licenses may be granted for the sale of liquors at theatres or other places of public resort and entertainment on payment of a fee of Rs. 3 a day, or Rs. 50 a month, for each "bar," *provided* that the holder of such a license will not be permitted to sell liquors except during the hours of public performances.

Restaurants.

(XI.) The Superintendent of Excise Revenue may, with the previous sanction of the Board of Revenue, grant hotel licenses for *bonâ fide* "*restaurants*" of superior description, in which no bed-room accommodation is provided. In all other respects a *restaurant* shall be regarded as a hotel, and fees shall be paid as in the case of a hotel: *provided* that in a *restaurant* no "bar" may be set up or maintained, nor may the holder of a *restaurant* license be granted a "late-closing license."

What is a "bar" or "*restaurant.*"

(XII.) The Superintendent of Excise Revenue will, subject to the order of the Board of Revenue, decide in each case whether a part of a house, or a place set apart for that purpose, may be considered to be a "bar" or "*restaurant.*"

Cancelment of licenses.

(XIII.) Any license or licenses granted under this clause may be cancelled on the violation of any of the foregoing rules. 6-3-84.

on the premises, does not authorize the holder to sell liquor to be drunk on the premises, or in less quantity than one pint-bottle. These limitations are not in force in districts beyond Calcutta. The retail license ~~is in form 4, Appendix A.~~

4. A wholesale and a retail license for the vend of liquors as aforesaid may be held by the same person at one time.

5. Licenses may be granted (in form 5, Appendix A) by the Superintendent of Excise in Calcutta, or by the Collector of a district for hotels and public-houses. In Calcutta a certificate under section 36, Act IV (B.C.) of 1866, must be obtained before a license is issued. The annual fee on such licenses shall be not less than Rs. 200 in Calcutta and in the Suburbs, and not less than Rs. 100 in the mofussil, payable quarterly in advance.

6. When imported spirits are brought into any district by any licensed vendor for the purposes of sale, they must be protected by a pass given by the Collector of Calcutta or of the district from which they are exported. A copy of this pass shall be sent to the Collector of the importing district, who shall be authorized, if he sees fit, to examine or have examined any or all of the cases, with a view of ascertaining whether the contents correspond with the entries in the pass. 8-4-89

7. Captains or stewards of steamers and other vessels engaged in the inland traffic of India must take out a retail license (in form 6, Appendix A,) to authorize them to retail imported spirits or liquors to passengers. The fee for such licenses is Rs. 32 per annum, payable in advance. Such licenses may be taken out in any district through which the vessel passes.

8. Proprietors of railway refreshment rooms must take out a retail license (in form 6A., Appendix A.) to authorize them to retail imported spirituous and fermented liquors. The fee for such licenses is Rs. 50 (fifty) per month to cover both sales on the premises to *bonâ fide* travellers by railway and retail sales to outsiders.

SECTION VI.—MANUFACTURE OF SPIRITS IN INDIA AFTER THE ENGLISH METHOD.*

1. Rum and other spirits may be manufactured in India after the English method, under proper licenses, either in a still set up within the walls of a public distillery, or in a private distillery.

2. Collectors are authorized, under section 5, Act XXI of 1856, to grant licenses (in form 7, Appendix A), for the construction and working of distilleries in the English method, within the limits of their respective districts, if at a distance of not less than

* Sections VI to IX are applicable to country spirits as well as to spirits manufactured after the English method; similarly, the rules in section XI are applicable also to spirits manufactured after the English method; but the rules on different points have been so arranged that each may be found under that class of spirits to which it is expected that it will be most frequently applied in practice.

1882.

CIR.

R. L. MANGLES, ESQ., V.C.

No. 8.

THE following revised rules are substituted for section VI, Chapter XV of Board's Rules, volume I:—

SECTION VI.—MANUFACTURE OF SPIRITS IN INDIA AFTER THE ENGLISH METHOD.

Distillation under license.

1. Rum and other spirits may be manufactured in India after the English method, under proper licenses, either in a still set up within the walls of a public distillery, or in a private distillery.

Licenses.

2. Collectors are authorized under section 7, Act VII (B.C.) of 1878, to grant licenses (in form 7, appendix A,) for the construction and working of distilleries in the English method, within the limits of their respective districts, if at a distance of not less than twenty miles from Calcutta. Collectors are to grant receipts for deposits on account of licenses in form 8 (appendix A). The Excise Superintendent of Calcutta will grant licenses for all such distilleries within twenty miles of Calcutta.

Deposit.

3. Applicants for licenses to work distilleries in the English method may, if it be thought necessary, be called upon to deposit as security a sum not exceeding Rs. 1,000, the whole of which, or such portion of it as the Government, on the recommendation of the Board of Revenue, may determine, will be liable to forfeiture in the event of any breach of the Excise Law being proved before the officers vested by law with the decision of excise cases. In that case the license will of course be forfeited also. On the license ceasing without forfeiture, the sum deposited will be returned by the Collector.

(3) The draft answers as drawn by the Government Pleader, written in half margin, or the opinion of the Government Pleader, Collector, and Commissioner that the case should not be defended.

Rules 11 to 13.

(4) Any further remarks or separate answer which the Collector may submit to the Legal Remembrancer.

Rule 19.

(5) Any additional statement or other important application made during the trial.

Rule 35.

(6) The substance of the decision.

III.—When the decision has been unfavourable to Government, the following further papers shall be submitted to the Board:—

(1) Copy of the decision.

(2) Opinion of the Government Pleader, Collector, and Commissioner as to whether an appeal should be preferred; and if so, copy of the proposed grounds of appeal as drafted.

Legal Remembrancer's Rule 33.

(3) Substance of the decision of the court of appeal; and if it is unfavourable to Government, copy of the decision and other papers as above.

Each of these papers should be submitted as soon as possible. On receipt of them the Board will be able to take counsel, if necessary, with the Legal Remembrancer as to the course to be followed.

Whenever it is found necessary to bring a suit to the notice of the Board, during its course, the previous papers as noted above should be submitted for their information.

May be appropriated for dues.

4. The above deposit, or any part of it, will further be at the Collector's disposal for the due discharge of all payments, whether of revenue, license charges, fines or forfeitures to which the distiller may be liable by law, by these rules, by the conditions of his license, or by any engagement or bond into which he may have entered with the Collector. It shall be incumbent on the distiller to make up any part of the deposit expended by the Collector as aforesaid, when called upon to do so. Failure to comply with the Collector's order requiring him to do this will incur the immediate cancelment of the license.

Works and premises, &c., to be pledged.

5. The distiller shall also execute a bond (form 9, appendix A), pledging his premises, his works, and all utensils employed in the manufacture, for the due discharge of the above-mentioned payments. When the land or premises belong to the distiller, he must pledge one or both of them; if they do not belong to him, he must deposit a sum of Rs. 5,000 in cash, or notes or Government securities.

Distilleries to be secured.

6. No distillery shall be licensed until the party applying for the license shall have satisfied the Collector that the distillery buildings and premises are surrounded by a wall with only one entrance, so that no spirit can pass out without the cognizance of the excise officer in charge, and are so constructed as to afford full security for the Government revenue. Collectors are empowered to refuse a license for a distillery without assigning any reason for so doing, except to the superior Revenue authorities, in the event of an appeal from their decision.

Excise establishment payable by distiller.

7. On a distillery being licensed, the Board of Revenue will sanction the employment of a preventive establishment, on a sufficient scale, to guard it and render illicit practices impracticable, as they may think necessary in each case. The cost of this establishment is payable by the distiller monthly in advance; in default of payment, his license may be cancelled.

Residence for Excise Officer.

8. A person licensed to work a distillery must provide a suitable residence for the excise officer and peons stationed on the permises, within the wall of the distillery enclosure; the residence must be so situated as to command the entrance to the premises. The officer in charge must on no account leave the premises without the permission of the Collector; nor the subordinate officers without leave from the officer in charge who shall only grant such leave when it will not interfere with their work.

Distillery to be kept in good order and under watch.

9. The distiller is bound to keep the premises clean and in good order, subject to the directions of the excise officer in charge. A watch is to be kept up day and night at the door of the distillery. The guard is answerable to the officer in charge that no spirit not covered by a pass leaves the distillery, and that no person not duly authorized enters it.

Gate when to be open.

10. The gate of the distillery is to be opened at daybreak for the admission of the workmen and other duly authorized persons and closed at sunset, when they must leave the distillery or be locked up in it. The keys to remain in the custody of the officer in charge.

No admittance except on business.

11. The gate of a distillery is to be kept closed except for the entrance and exit of persons who have business connected with the distillery; and no one except Government servants, distillers and their servants, is allowed to enter the premises on any pretext. It is the duty of the excise officer in charge to register the names of all parties engaged in working the stills, and to supply each with a ticket of ingress and egress.

Authority of officer in charge.

12. All persons entering a distillery, whether Government officers or distillers and their servants, are bound to obey the orders of the officer in charge of the distillery. Any person dissatisfied with his order can appeal to the Collector.

Close at night.

13. No still shall be worked before sunrise or after sunset except in special cases with the written sanction of the Collector, and deposit by the distiller of overtime fees for the officers in charge, as well as fees for such additional guard as the Collector may deem expedient.

Power of excise establishment.

14. The Collector or Deputy Collector or other superior Revenue officer, and the Surveyors or other subordinate officers appointed by him to the duty, are at all times by day and night to have free ingress into every licensed distillery, and into the warehouses and other places appertaining thereto, for the purpose of making such experiments as may be necessary for estimating the amount of duty payable; of inspecting and measuring all stills and other vessels used in manufacturing spirits; and of gauging and proving spirits manufactured in the distillery. Rules for gauging are given in clause 10 of section VII.

Statement to be furnished to Collector.

15. A person licensed to work a distillery shall, within five days after receiving the license, furnish to the Collector a correct statement of the distillery premises, specifying every warehouse, store-room, and other place appertaining thereto, to be used for carrying on the business of the distillery, and all stills, coppers, casks, and other vessels to be so used. All such vessels shall be duly inspected, measured, and marked by the excise officer stationed at the distillery, or any other officer appointed to the duty by the Collector, and no vessel shall be used in the distillery which is not so marked, and a statement of which has not been furnished to the Collector.

Notice before commencing distillation;

16. A person licensed to work a distillery must, five days before beginning to bring in materials for manufacturing spirits, give to the excise officer notice of the day on which it is intended to commence distilling.

and before discontinuance.

17. He must also, five days before discontinuing distillation, give to the excise officer notice of the day on which it is intended to discontinue working the stills. On the day appointed the stills will be sealed up until distillation be recommenced.

Officer in charge of distillery. His duties.

18. It is the duty of the officer in charge of each distillery to prove and measure the spirit manufactured in the distillery; to issue passes when duly authorized to do so; to keep a daily account of the strength and quantity of all spirit manufactured in the distillery, showing how much has been sent out under passes and how much is still in store in form No. 17A annexed to these rules; to keep up all registers and accounts prescribed by these rules; and to furnish statements to the Collector. He is responsible that the rules prescribed are strictly adhered to.

Diary of excise darogah.

19. The officer in charge of a distillery must keep a diary, in which he shall duly record the number and particulars of the casks gauged and tested by him every day, sending daily a copy of his diary to the Collector.

Supervisor to test the darogah's gauging.

20. The Supervisor shall on his visit to a distillery examine the diary kept by the officer in charge, and countersign it if it is correct, and he shall test some of the casks, and take such other measures as he may think necessary to satisfy himself that the arrangements for the prevention of illicit manufacture or issue of spirits are efficient. The Supervisor will submit a copy of his inspection report to his immediate superior and not later than on the day following the day on which the inspection is made.

No issues without pass.

Rate of duty

21. No spirits shall be conveyed from the store-rooms, warehouses, or other places used for keeping the produce of a licensed distillery, or from the distillery, without a pass issued by the Collector or other authorized excise officer, under section 18, Act VII (B.C.) of 1878 (in form 10, appendix A) nor without payment of duty or execution of a bond for such duty. X

Passes to be in form of cheque-books.

22. Passes are printed in duplicate in cheque form and bound up in sets of a hundred: one part is given to the person removing the spirit, and the counterpart remains for record and reference in the Collectorate. The pages will be

numbered in print severally. The counterparts which remain in the office obviate the necessity of a separate register of passes being kept. The passes should be returned by the distiller to the Collector as soon as possible after their period of currency has expired; and the date of their return will be noted on the pass. The period for which each pass is current is to be entered in the pass and counterfoil.

Officers not to interfere with strength.

23. The excise officers must in no way interfere to regulate the strength of spirit distilled. Spirit may be made and passed out of the distillery as strong or as weak as the distiller chooses. The duty is levied at the prescribed rate, according to the strength of the spirit as ascertained by the hydrometer.

Distillers to keep an account.

24. Distillers must keep a regular account of their distillation, showing the quantity manufactured daily (in gross imperial gallons), the quantity passed out, and the quantity in store.

25. The spirit distilled each day shall be tested with the hydrometer, measured and recorded separately from the distillations of other days. Care should be taken to allow the spirit to cool before it is tested, and unless the Collector's written sanction is previously obtained, each day's distillation must be stored separately from the distillation of other days. The quantity, temperature, strength, and duty chargeable shall be recorded on a ticket signed by the excise officer in charge or his mohurir, who tests and measures the spirit, and this ticket shall be affixed to the vessel in which the spirit is stored. Whenever spirit is taken out of the vessel, the quantity taken out must be noted on the ticket.

Stores, &c., open to inspection.

26. The stores of spirit and the accounts belonging to the distiller are to be open at all times to the inspection and examination of the officer in charge of the distillery, of the Commissioner and of the Collector, and of any officer employed by the Collector or the Commissioner for that purpose.

Wort not to pass out.

27. Wort prepared for distillation is on no account to be allowed to leave a distillery.

Time of issue.

28. No spirit is allowed to leave the distillery on Sunday after 9 A.M. The hours of issue on other days are between 9 A.M. and noon, and from 3 P.M. till sunset.

Forms of accounts bound up in books.

29. The forms for the above account are bound up in books, which are issued by the Collector as required, to the officers in charge of distilleries. Before issue each page should be numbered and each leaf attested by the initials, clearly written, of the officer in charge of excise, and the last page of each book should specify the total number of pages contained in it, also in the handwriting of the same officer. The entries in the registers shall be continued from one year to another, until the volume is completed. The officer in charge should sign each page after completing the entries in it.

FORM 17A.

Register of proceedings in the Rum Distillery of proprietors distant from Calcutta miles in the zillah of for the year 18 .

1	2	3	4	5	6			7			8	9	10	11	12			13
Number of stills.	Estimated capacity of stills working per diem.	Date.	Particulars of distillation.	Quantity of rum in store, gross gallons.	Average strength.			How contained.			Total quantity, Imperial gallons, London proof.	Quantity of wash the still or stills have been charged with during the day.	Quantity of low wines the still or stills have been charged with during the day.	Production of columns Nos. 9 & 10, gross gallons.	Average strength.			Quantity, Imperial gallons, London proof.
					O. P.	L. P.	U. P.	Vats.	Casks.	Gals.					O. P.	L. P.	W. P.	

FORM 17A—*continued.*

Register of proceedings in the Rum Distillery of *proprietors* *distant from Calcutta* *miles in the zillah of* *for the year* 18 .

14	15			16	17			18	19	20	21	22			23			24	25	26
Quantity of spirits delivered for re-distillation, gross gallons.	Average strength.			Quantity produced from such re-distillation, gross gallons.	Average strength.			Quantity, Imperial gallons, London proof.	Total of columns Nos 8, 13 and 18 Imperial, London proof.	Number of casks passed out under protective documents.	Quantity, gross gallons.	Average strength.			Particulars of passes.			Total quantity, Imperial gallons, London proof, passed out this day.	Stock remaining in store, Imperial gallons, London proof.	REMARKS.
	O. P.	L. P.	W. P.		O. P.	L. P.	U. P.					O. P.	L. P.	W. P.	No.	Date.	Destination of spirit.			

twenty miles from Calcutta. Collectors are to grant receipts for deposits on account of licenses in form 8 (Appendix A). The Excise Superintendent of Calcutta will grant licenses for all such distilleries within twenty miles of Calcutta.

3. Applicants for licenses to work distilleries in the English method may, if it be thought necessary, be called upon to deposit, as security, a sum not exceeding Rs. 1,000, the whole of which, or such portion of it as the Government, on the recommendation of the Board of Revenue, may determine, will be liable to forfeiture in the event of any breach of the excise law being proved before the officers vested by law with the decision of excise cases. In that case the license will of course be forfeited also. On the license ceasing without forfeiture, the sum deposited will be returned by the Collector.

4. The above deposit, or any part of it, will further be at the Collector's disposal for the due discharge of all payments, whether of revenue, license charges, fines, or forfeitures, to which the distiller may be liable by law, by these rules, by the condition of his license, or by any engagement or bond into which he may have entered.

5. The distiller shall also execute a bond (form 9, Appendix A), pledging his premises, his works, and all utensils employed in the manufacture, for the due discharge of the above-mentioned payments. When the land or premises belongs to the distiller, he must pledge one or both of them; if they do not belong to him, he must deposit a sum of Rs. 5,000 in cash or notes or Government securities.

6. No distillery shall be licensed until the party applying for the license shall have satisfied the Collector that the distillery buildings and premises are surrounded by a wall, and so constructed as to afford full security for the Government revenue. Collectors are empowered to refuse a license for a distillery without assigning any reason for so doing, except to the superior Revenue authorities, in the event of an appeal from their decision.

7. A person licensed to work a distillery must provide a suitable residence for the excise officer stationed on the premises; the residence must be so situate as to command the entrance to the premises.

8. On a distillery being licensed, the ~~Board of Revenue~~ Excise Commr. will sanction the employment of such an establishment to guard it as they may think necessary in each case. The cost of this establishment is payable by the distiller monthly in advance; in default of payment, his license may be cancelled.

9. The Collector or Deputy Collector, and the Surveyors or other subordinate officers appointed by him to the duty, are at all times by day and night to have free ingress into every licensed distillery, and into the warehouses and other places appertaining thereto, for the purpose of making such experiments as may be

necessary for estimating the amount of duty payable; of inspecting and measuring all stills and other vessels used in manufacturing spirits; and of gauging and proving spirits manufactured in the distillery. Rules for gauging are given in clause 10 of section VII.

10. A person licensed to work a distillery shall, within five days after receiving the license, furnish to the Collector a correct statement of the distillery premises, specifying every warehouse, store-room, and other place appertaining thereto, to be used for carrying on the business of the distillery, and all stills, coppers, casks, and other vessels to be so used. All such vessels shall be duly inspected, measured, and marked by the excise officer stationed at the distillery, or any other officer appointed to the duty by the Collector, and no vessel shall be used in the distillery which is not so marked and a statement of which has not been furnished to the Collector.

11. A person licensed to work a distillery must, five days before beginning to bring in materials for manufacturing spirits, give to the excise officer notice of the day on which it is intended to commence distilling.

12. He must also, five days before discontinuing distillation, give to the excise officer notice of the day on which it is intended to discontinue working the stills. On the day appointed the stills will be sealed up until distillation be re-commenced.

13. It is the duty of the excise officer stationed at a licensed distillery to gauge and prove all spirits manufactured in the distillery, and to keep a regular account of all spirits conveyed from the distillery under pass, or kept in the store-rooms, warehouses, and other places where such spirits are usually deposited, exhibiting their quantity and strength.

14. Each darogah shall keep a diary, in which he shall duly record the number and particulars of the casks gauged and tested by him every day, sending daily a copy of his diary to the Collector.

15. The Supervisor shall on his visit to a distillery examine the darogah's diary and countersign it if it is correct, and he shall test some of the casks and take such other measures as he may think necessary to satisfy himself that the arrangements for the prevention of illicit manufacture or issue of spirits are efficient. The Supervisor will submit a copy of his inspection report to his immediate superior on the day following the day on which the inspection is made.

16. No spirits shall be conveyed from the store-rooms, warehouses, or other places used for keeping the produce of a licensed distillery, or from the distillery without a pass issued by the Collector, or other authorized excise officer, under section 7, Act XXI of 1856 (in form 10, Appendix A).

3A. "Spirit exported from any Customs Port into any other Customs Port under bond for the payment of excise duty under section 148 of Act VIII of 1878 is to be, as required by that section, charged at the Port of importation with excise duty at the ordinary rate to which spirit of the like kind and strength is liable at such Port, provided that the Local Government may authorise the import of such spirit without the payment of that duty at the Port of importation when the spirit is to be delivered into a warehouse appointed by the Local Government in this behalf, and the excise duty thereon is to be paid on the removal of the spirit from a warehouse so appointed. Differential duty is to be levied in certain cases under section 151 of Act VIII of 1878, read with section 4 of Act II of 1887. In Calcutta the Excise godown in the Custom House compound (referred to in clause 3) has been appointed by the Government of Bengal as a warehouse for the importation and deposit of such spirit—*vide* Notification dated 21st March 1887, published on page 193 of the *Calcutta Gazette* of the 23rd idem The importation and deposit in this warehouse, without previ payment of excise duty, of spirit imported from other Cu Ports under bond for the payment of such duty was authc the same Notification. 1-4-87.

Spirit imported under Bond.

SECTION VII.—REMOVAL OF SPIRIT WITHOUT PAYMENT OF DUTY UNDER BOND.

1. The following Rules regarding the removal of spirits without payment of duty, and the issue of spirits under bond for payment of duty, apply to all spirits manufactured in the English method, whether in a private or a public distillery.

2. No spirit on which the full duty has not been paid is to be allowed to leave a distillery, whether private, licensed, or public, unless the following marks are legibly painted or cut on each end of the cask containing the spirit, viz. the name of the distillery, the known mark of the proprietor, and the quantity and strength of the spirit contained in the cask (the strength being ascertained by a hydrometer). For instance, the marks on a cask of Dhobah Rum stand thus :—

3. Spirit intended for consumption in Calcutta may be removed from a licensed distillery under charge of an excise officer without previous payment of duty for the purpose of being stored in the excise godown at the Calcutta Custom House. The Collector of Calcutta recovers the duty on spirit so removed and stored when passed out from the Custom House for local consumption Rent is charged at the rate of one anna per day per quarter cask, and one anna six pie per hogshead, remaining in the excise godown after the fourth day.

4. Spirit for exportation by sea may, under ~~section 163, Act VI of 1863~~, be removed without payment of duty from a licensed distillery to the Custom House, and from the Custom House on the person so removing them executing the bond required by that section for the payment of full duty in case of failure to export within four months, or to satisfy the chief Customs Officer that the spirit has been landed at some other port within British India, not being a free port. The bond is taken by the Chief Officer of Customs.

5. A member of some established house of business at the port of exportation must be one of the parties bound, and the parties bound are jointly and severally answerable for any amount which may ultimately fall due under the bond.

6. The Chief Officer of Customs may refuse the security tendered, without assigning any reason, except in the event of an appeal from his decision.

* Meaning 5 degrees over London proof.

7. The distillery and apparatus is considered as pledged for any amount which may become due under the bond.

8. On a bond being duly executed, and its execution certified by the Chief Officer of Customs, the Collector of Excise Revenue will grant a pass for the spirit bonded, without payment of the duty.

9. On the spirit being brought to the Custom House for exportation, the exporter must declare, in writing, by what bond it is protected, and produce the pass of the Collector of Excise Revenue and the distillery invoice. The spirit is then gauged for quantity, and proved to ascertain the strength, by a Custom House Officer. If the quantity and strength so ascertained be the same as that marked on the casks (the casks being the same which were removed from the distillery), the spirit is allowed to pass for export by sea, and the quantity is written off on the bond. If the quantity and strength be not the same as that marked on the casks, duty is levied on the difference, as provided by ~~section 11, Act XXI of 1856.~~

10. The following rules should be observed for gauging casks lying with the bung-rod, whether the spirit be required for exportation or for local consumption. Government officers must, however, bear in mind that the results obtained from simple measurement by the bung-rod are only approximate. Other instruments and professional skill are needed to ascertain the exact contents of a cask:—[*N.B.*—The bung-rod has four sides; of these two opposite sides are marked in inches and tenths for taking diameters; a third is marked in imperial gallons for taking the "capacity" according to the diagonal line; the fourth relates only to the calculation of superficial circular gallons and is not ordinarily used.]

(1) Take care that the cask is laid perfectly horizontal with the bung exactly at the top.

(2) Measure by the side of the rod showing imperial gallons, from the centre of the inside of the bung-stave to the lower chunt (*i.e.* where the head fits into the staves) at each end of the cask. The mean between the measurements so ascertained is the "capacity" of the cask.

(3) Measure by the side of the rod marked in inches the diameter from the inside of the bung-stave to the stave directly below it at the bottom. This gives the "bung diameter."

(4) Measure by the same side of the rod the depth in inches of liquor in the cask. This gives the "wet inches."

(5) Turn to the page of the Ullage tables* which is headed with the ascertained "capacity," look along the top for the column corresponding to the "bung diameter," and under this, opposite the "wet inches" (shown in the left hand column), will be found the "ullage" or liquid contents of the cask.

* The tables referred to are a reprint from the "Imperial Ullager," and can be had on application to the Board of Revenue.

11. When the entire bonded quantity is written off upon the bond, the Chief Officer of Customs should cancel the bond.

12. It is for the exporter to see that the exports made from time to time under a bond are properly written off, or certified on the bond; and he must testify, by his signature to the entries, that the exports are correctly written off.

13. If, at the expiration of the period named in the bond and in ~~section 163, Act VI of 1863,~~ the entire quantity of spirit covered by the bond has not been accounted for as required in that Act, and written off as provided in the preceding clause, the Chief Officer of Customs will proceed to recover the duty due upon the quantity of spirit which may not have been so accounted for unless the currency of the bond shall have been renewed.

14. Time-expired bonds may be renewed, at the discretion of the Chief Officer of Customs, for a further period not exceeding four months from the date of the expiration of the first currency. On the expiration of the second currency, the Chief Officer of Customs will proceed to adjust such time-expired bonds and levy duty on the quantity of spirit unaccounted for.

15. A maximum allowance, according to the following scale, is made on account of ullage and leakage on spirit removed under bond, from a distillery in the interior, for exportation by sea, and on spirit imported from the Madras presidency into Orissa:—

For a distance not exceeding 100 miles ...	5	per centum.
For a distance above 100 miles, but not exceeding 200 miles	7½	ditto.
For all distances exceeding 200 miles ...	10	ditto.

16. In the case of spirit exported under bond to another port within British India (not being a free port), in adjusting the bond, an allowance for wastage and leakage during the sea voyage is made, for a voyage of one month, at the rate of two per cent., and for any longer voyage, at three and a half per cent.

17. Spirit for use as ships' stores during the voyage may be shipped free of duty on vessels clearing to ports not within the interport system of British India. Passes for such spirit are, however, detained at the Custom House until the vessel for the use of which it is intended is actually under clearance, when they are made over to the shipper's servants. Such shipments must be made under bonds, to be cancelled on production of a certificate from the Preventive Officer on the ship that no portion of

the spirits covered by the bond has been consumed in port. The bond is in the ~~form II~~ prescribed by ~~section 163, Act VI of 1863,~~ *mutatis mutandis*.

18. An application for a license to use rum, duty free, in the manufacture of sugar and molasses must be made to the Collector of the district in which the factory for which the license is required is situate, or, if within twenty miles of Calcutta, to the Collector of Calcutta. The license shall be in the annexed form 11, Appendix A, *mutatis mutandis*.

19. A person licensed to use rum, duty-free, for the above purpose is permitted to remove it, under pass, from a licensed distillery to this factory on entering into a bond to pay duty, at the rate in force, on any portion of the rum bonded which may not be used for the purpose specified within six months from the date of the bond; and, at the expiration of that period, the Collector is to proceed to recover the duty on such portion of the rum, unless the bond has been renewed.

20. The parties bound must be jointly and severally answerable for any amount which may ultimately fall due under the bond. The bond is in form 12, Appendix A, *mutatis mutandis*.

21. The currency of the bond may be renewed at the discretion of the Collector, with the sanction of the Commissioner, for a further term not exceeding six months. At the expiration of this further term, the Collector must proceed to adjust the time-expired bond, and levy the duty on the quantity of rum deficient or unconsumed.

22. An establishment, consisting of a darogah and two chuprassees, is maintained by Government at each sugar factory where permission is given to use rum duty-free; and the cost of the same, amounting, as shewn in the margin, to Rs. 34 per month, must be borne by the factory and paid regularly to the Collector.

Preventive Establishment.

	Rs.
Darogah	24
2 chuprassees, at Rs. 5 each ...	10
Per month ...	34

23. No extra establishment is required if the sugar factory is attached to a licensed distillery, and within the walls of the distillery premises.

24. The Collector and the Surveyor, or other subordinate officers appointed by him to the duty, must have free ingress into the factory for the purpose of inspecting the premises and the preventive establishment, in the same way as if it were a distillery.

25. A distiller manufacturing rum in a licensed distillery for the Commissariat and Ordnance Departments is allowed to remove the spirit so manufactured from the distillery on executing a similar bond for payment of the duty, which is adjusted on receipts given by the officers of these departments.

SECTION VIII.—SPIRIT FOR USE IN ARTS, MANUFACTURES, AND CHEMISTRY.

1. An application for a license to use spirit exclusively for purposes of art, manufacture, or chemistry on a payment of an *ad valorem* duty of 10 per cent. under Act XVI of 1863 must be made to the Collector of the district, or to the Collector of Excise Revenue of Calcutta, if the spirit is to be taken from a distillery within twenty miles of Calcutta, or from the Custom House, or is to be used in his jurisdiction.

2. The Collector may authorize the persons to whom he has given such a license to use spirit, for the aforesaid purposes, within the walls of the licensed distillery in which it was manufactured, after payment of the reduced duty of 10 per cent. *ad valorem*. In this case the use of the spirit will be under the supervision of the same excise establishment as the manufacturing operations of the distillery.

3. The Collector may issue a license (in form 11, Appendix A) authorizing a person to remove spirit from a distillery or from the Custom House, to be used exclusively for the aforesaid purposes, on payment of the reduced duty of 10 per cent. *ad valorem*; provided that the Collector be satisfied that such spirit has been effectually and permanently rendered unfit for human consumption by the admixture of caoutchoucine, or in special cases, as mentioned below, of wood naptha, and provided that a bond with securities (in form 12, Appendix A) be executed by the person removing the spirits for the payment of the difference between the reduced duty and the full duty leviable on spirit used for human consumption for any quantity of the spirit so removed with regard to which the condition of the bond may not be fulfilled.

4. The rules in force regarding bonds for the exportation of spirit duty free and their cancellation (*see* section VII) are to be acted on so far as they are applicable in the case of bonds executed on the removal of spirit which has paid the reduced duty.

5. Whenever country spirit is to be rendered effectually and permanently unfit for human consumption, the ingredient to be used for admixture with the spirit shall be caoutchoucine, which shall be mixed with the spirit in the proportion of one and a half per cent. Under the Board's sanction in each instance, wood naptha can be used instead of caoutchoucine in special cases, where the latter ingredient would damage the spirit so as to make it unsuitable for the purpose intended. In such cases one part by volume of crude wood naptha shall be mixed with nine parts by volume of spirit, *e.g.* 100 gallons of methylated spirit should contain 90 gallons of spirit and 10 gallons of wood naptha.

6. The ingredient to be used for admixture with the spirit must be tested by the Chemical Examiner to Government, who must certify to the Collector that it will effectually and permanently

render unpalatable and unfit for human comsumption the spirit with which it is mixed.

6. For the purpose of fixing the amount of duty to be levied on such spirit, its market value is fixed by the Collector of Excise Revenue, subject to the revision of the Commissioner.

7. Any expense which may be incurred by the Collector in rendering spirit unfit for human consumption, or for ascertaining, by chemical or other process, that it has been effectually and permanently so rendered, must be paid by the person wishing to remove the spirit before its removal is allowed.

8. Without the sanction of the Board, which may be granted on special application made by the person or firm concerned, no greater quantity than 100 gallons of spirit may be passed out to one person or firm for use in arts, manufactures, or chemistry ~~under one bond. A further issue may be made on the conditions of the first bond being satisfied, but not before.~~

10. The Collector may refuse to grant a license, without assigning any reason, except to the superior Revenue authorities, in case of appeal.

11. The license to use spirit for the purposes aforesaid contains a condition that the spirit ~~covered by one bond~~ shall be used on certain specified premises only, and that those premises shall be open to the entry and inspection of excise officers at any time of the day or night.

SECTION IX.—SALE OF SPIRITS MANUFACTURED ACCORDING TO THE ENGLISH METHOD.

1. The Collector may grant a license (in form 13, Appendix A,) for the wholesale vend of spirits manufactured after the English method. The fee for such a license is Rs. 16 a year, ~~under section 26, Act XXI of 1856.~~

2. A license for the retail of spirit manufactured according to the English method may also be granted by the Collector under ~~section 27, Act XXI of 1856, and in Calcutta, under section 9, Act XI of 1849.~~ The same license (which shall be in form 14, Appendix A,) may cover the retail of rum and of country spirits; but if the license covers the sale of rum (or spirits manufactured after the English method) only, the preamble and the 11th condition of the form must be modified.

SECTION X.—RULES APPLICABLE TO THE FIXED DUTY SYSTEM ONLY.

1. Duty is not to be exhibited in the accounts and returns of a district, if it has been *paid* in another district, merely because

the article (rum, *e.g.*) upon which it is paid has been consumed in the district; such duty should be credited at once in the district in which it is paid, and shown, by a separate red-ink entry, in the returns of that district. The quantity upon which duty is levied is, however, always to be exhibited at once in the returns of the district in which it is consumed.

2. The officer of a district from which rum is exported should invariably forward duplicates of the passes granted by him to the Collector of the district into which it is conveyed.

SECTION XI.—COUNTRY SPIRITS.

Fixed Duty System.

1. Country spirit is ~~defined in section 90, Act XXI of 1856~~, as "any spirit made by the native process of distillation." The spirit is distilled from the mowah flower, from molasses taken from the sugarcane or date-palm, from rice, or from a combination of these substances; and in some districts there is added a small quantity of bakhur, a compound prepared from the roots and leaves of several plants of which the components are unknown, but which are proved by chemical analysis to be innocuous.

2. The manufacture may be carried on under the fixed duty or distillery system, or under the outstill system, and in some districts under an arrangement by which duty is levied on the quantity of the materials used in distillation.

3. On the fixed duty system country spirit may be distilled, under a license from a Collector of Excise Revenue, either in a private or a public distillery; but in no case is a license to be granted for the distillation of country spirit in a private distillery without the ~~Board's~~ sanction previously obtained.

4. The rules given in sections VI and VII for the manufacture, store, and removal of spirit distilled in the English method in private distilleries are applicable, *mutatis mutandis*, to *all* spirit manufactured in the native mode.

5. Public central distilleries are established, under ~~section 31, Act XXI of 1856~~, with the sanction of the Board of Revenue at convenient places in each district. Limits are defined for each distillery within which ~~the manufacture of spirit (except at the public distillery, or in a distillery specially licensed,) is prohibited.~~

6. Whenever it is proposed to establish a new public distillery the following information must be submitted to the Board of Revenue through the Commissioner :—

(1) Proposed locality of the distillery.

(2) Approximate area in square miles to be supplied from the distillery.

(3) Longest distance from the distillery of any point which is expected to be supplied from the distillery.

(4) Proposed rate of duty per gallon, London proof, to be levied on the spirit distilled.

(5) Probable rate of license fee per month for each retail shop supplied from the distillery.

(6) Proposed rate of distillery fee per gross gallon.

(7) Number of stills which the proposed distillery will accommodate.

(8) Number of stills expected to be set up, and ordinarily at work, in the distillery.

(9) Rough estimate of cost of constructing the distillery, showing whether it is to be constructed by the Public Works Department or by the local Revenue authorities.

(10) Estimated annual cost of repairs to distillery buildings.

(11) Estimated annual ground rent of the distillery.

(12) Estimated cost of distillery establishment per month.

(13) Amount of duty which may be expected from the distillery per month.

(14) Amount of revenue expected monthly from license fees of retail shops supplied by the distillery.

(15) Remarks.

7. Public distilleries are constructed at the expense of Government. They are to be surrounded by a wall with only one entrance, so that no spirit can pass out without the cognizance of the excise officer in charge.

8. As to the construction of central distilleries, &c., see the section relating to "Public Buildings and Funds," in the "Miscellaneous" chapter of the Board's Rules.

9. The Board is competent to sanction, as an ordinary contingent charge, the payment of the rent of public distillery premises, and of ground rent for the site of such distilleries, and for cutcherry and all other excise buildings, and one rupee per mensem per distillery for country stationery.

10. In a public distillery the manufacture of spirit is carried on by licensed distillers at their own cost and risk. Every distiller is bound to keep the premises where his still is worked clean and in good order, subject to the directions of the darogah.

11. A person wishing to set up a still in a public distillery must apply to the Collector for a license, which is given in the form 15, Appendix A.

12. A licensed distiller may set up any number of stills in a public distillery, subject to such restrictions as the Collector may find it necessary to impose with reference to the accommodation available. No monopoly of distillation is allowed. If the full number of stills which distillers wish to work cannot be accommodated on the premises, the Collector must distribute the space fairly among all the applicants.

13. The Collector may refuse to grant a license to a distiller, without assigning any reason, except to the superior Revenue authorities, in the event of an appeal from his decision.

14. A darogah or other superior officer is in charge of each distillery. It is his duty to prove and measure the spirit manufactured in the distillery; to issue passes; to keep a regular account of the strength and quantity of all spirit manufactured in the distillery, showing how much has been sent out under passes and how much is still in store; to keep up all registers and accounts prescribed by these rules; and to furnish statements to the Collector. He is responsible that the rules prescribed are strictly adhered to.

15. The necessary number of peons are placed under the orders of the officer in charge to guard the distillery. A watch is to be kept up day and night at the door of the distillery. The guard is answerable to the officer in charge that no spirit not covered by a pass leaves the distillery, and that no person not duly authorized enters it.

16. A residence is to be provided for the officer in charge of the distillery and his establishment on the premises within the wall of the distillery enclosure. The officer in charge must on no account leave the premises without the permission of the Collector, nor the subordinate officers without leave from the officer in charge.

17. The gate of the distillery is to be opened at daybreak for the admission of the workmen, and closed at sunset, when they must leave the distillery, or be locked up in it. The keys remain in the custody of the officer in charge.

18. The gate of a distillery is kept closed except for the entrance and exit of persons who have business connected with the distillery; and no one, except Government servants, distillers, their servants, and licensed vendors who have come to purchase spirit, is allowed to enter the premises on any pretext. It is the duty of the darogah to register the names of all parties engaged in working the stills, and to supply each with a ticket of ingress and egress.

19. All persons entering a distillery, whether Government officers or distillers and their servants, are bound to obey the orders of the officer in charge of the distillery. Any person dissatisfied with his order can appeal to the Collector.

20. No still must be worked before sunrise or after sunset.

21. Licensed distillers are permitted to store the materials used in distillation, and to erect suitable buildings for this purpose, at their own cost, within the distillery enclosure, as far as space admits.

22. The size and capacity of every still is to be recorded and marked on it, and the distiller must give to the officer in charge an inventory of all the apparatus he may take into use.

23. Distillers must keep a regular account of their distillation, showing the quantity manufactured daily, in gross imperial gallons, the quantity passed out, and the quantity in store. The spirit distilled each day shall be tested with the hydrometer, measured, and stored separately from the distillations of other days. Care should be taken to allow the spirit to cool before it is tested. The quantity, temperature, strength, and duty chargeable, shall be recorded on a ticket signed by the darogah or mohurir who tests ~~and~~ measures the spirit, and this ticket shall be affixed to the vessel in which the spirit is stored. Whenever spirit is taken out of the vessel, the quantity taken out must be noted on the ticket.

24. The stores of spirit and the accounts belonging to each distiller are to be open at all times to the inspection and examination of the officer in charge of the distillery and of the Collector, and of any officer employed by the Collector for that purpose.

25. Any spirit in the store of a distiller whose license is forfeited for misconduct or breach of condition of license will be confiscated to the State.

26. Wort prepared for distillation is on no account to be allowed to leave a distillery.

27. The still and apparatus of a distiller permanently ceasing to manufacture must, within five days of closure, be removed from the distillery premises, unless transferred, on application, to another licensed distiller. If not removed or transferred within that time, rent is to be charged as on a working still; and if not removed after ten days' notice for its removal has been given, the still will be confiscated.

28. No spirit is to be removed from a distillery or its store-rooms unless it is protected by a pass from the officer in charge, which is to be shown at the gate to the peon on duty at the gate of the distillery.

29. The officer in charge may grant a pass for spirit to a duly licensed retail vendor on payment of duty at the prescribed rate. The rate of duty is determined for each district from time to time by Government, ~~*vide* section 11, Act XVI of 1875~~. The rates now in force are shewn in Appendix B.

30. Passes are printed, in duplicate, in cheque form, and bound up in sets of a hundred: one part is given to the person removing

FORM 15A.

Register of Stills.

Serial number.	Description of the still, whether of metal or clay, wide or narrow mouthed.	CAPACITY.		Name of the holder.	Date of commencement of working.	REMARKS.
		In fluid measure.	Maximum quantity of raw materials with which it can be worked.			
1	2	3	4	5	6	7

1-5-86.

FORM

Register of raw materials used in distillation

Name of still-holder

Registered capacity and description
or narrow mouth, as

DATE AND MONTH.	BALANCE OF MATERIALS.				MATERIALS PUT IN VATS TO-DAY.				TOTAL TO BE ACCOUNTED FOR.			
	Mohua.		Choá or gur.		Mohua.		Choá or gur.		Mohua.		Choá or gur.	
	Maunds.	Seers.	Maunds.	Seers.	Maunds.	Seers.	Maunds.	Seers.	Maunds.	Seers.	Maunds.	Seers.
1												
2												
3												
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30												
31												

N.B.—Two kinds of materials (mohua and choá or gur) as used in Patna are only entered
circumstances of the case.

by each still-holder in a Sudder Distillery.

of still gallons in fluid measure, made of (copper or clay, wide the case may be).

Quantity used in distillation this day.				Balance in hand.				Remarks.
Mohua.		Choá or gur.		Mohua.		Choá or gur.		
Maunds.	Seers.	Maunds.	Seers.	Maunds.	Seers.	Maunds.	Seers.	
								In this column, note the quality of the materials and their price per maund of 40 seers, each seer being equal to 80 tolahs.

in the headings. When other materials are used, the headings may be altered to suit the

1-5-86.

FORM

Register of ferment

Name of still-holder

1	2					3	4				
	BALANCE OF YESTERDAY.						NUMBER OF VATS USED THIS DAY.				
DATE AND MONTH.	6th day's No.	5th day's No.	4th day's No.	3rd day's No.	2nd day's No.	Number of vats filled this day.	6th day's No.	5th day's No.	4th day's No.	3rd day's No.	2nd day's No.
1 ...											
2 ...											
3 ...											
4 ...											
5 ...											
6 ...											
7 ...											
8 ...											
9 ...											
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27 ...											
28 ...											
29 ...											
30 ...											
31 ...											

N.B.—The number of days may be more or less in the subordinate columns under headings from Patna where no more than six days are ordinarily taken in fermenting mohua or choá.

ing vessels.

Registered capacity of still gallons.

5						6
Balance in hand.						
6th day's No.	5th day's No.	4th day's No.	3rd day's No.	2nd day's No.	This day's No.	Remarks.

2, 4, and 5, according to the time the fermentation takes. The numbers given here are taken

"But Excise Officers have the right, and are required, to interfere with any method of distillation which is calculated to produce unwholesome spirit, and are to prevent the preparation of wash or wort with noxious materials." 3-11-86.

"The hydrometer should be kept under the personal custody of the officer in charge of the distillery, and should on no account be made over to distillers or other persons." 10-4-86.

"The instrument should be used and washed by the officer in charge of the distillery. Care should be taken that any portion of the weight put into the bulb is not abstracted with the view of causing the instrument to indicate a lower strength." 10-4-86.

"The temperature of spirits to be tested must be brought to 80°F. In the event of its being more than 80°F, it should be reduced by application of cold, and when it is below 80° it should be raised by application of heat to 80°F." 10-4-86.

the spirit, and the counterpart remains for record and reference. The pass books are issued by the Collector to the officer in charge of each distillery. The pages must be numbered before they leave the Collector's office. Passes are in form 16, Appendix A; the counterparts, which remain in the office, obviate the necessity of a separate register of passes being kept. The passes should be returned to the officer in charge of the distillery as soon as possible after their period of currency has expired, and the date of their return will be noted on the pass. The period for which each pass is current is to be entered in the pass and counterfoil.

31. The excise officers must in no way interfere to regulate the strength of spirit distilled. Spirit may be made and passed out of the distillery as strong or as weak, as the distiller chooses. The duty is levied at the prescribed rate, according to the strength of the spirit as ascertained by the hydrometer.

32. In using the hydrometer, special care should be taken that no saccharine matter is introduced into the liquor after it has been drawn from the still, and before it is tested. The effect of the addition of sugar or other soluble matter to spirit is to heighten the specific gravity of the spirit and to cause it to indicate, when tested by the hydrometer, a lower strength than the actual strength, thereby entailing loss of revenue.

33. Indents for standard measures are to be made through the Commissioner upon the Collector of Calcutta. Indents for hydrometers and thermometers are to be made through the Commissioner upon the Board of Revenue. The address to which, and the mode by which, the instruments are to be sent, are to be always fully stated in all such indents, and the Board's orders under which an instrument was last supplied to the public distillery should also be specified.

34. The Collector should constantly ascertain that the subordinate excise officers thoroughly understand the use of the hydrometer. The Board supply tables in English and the vernacular, which show the exact duty to be levied upon an imperial gallon of spirit at any strength that may be indicated by the hydrometer, ~~and at any temperature that may be indicated by the thermometer.~~

35. There is a separate table for each of the ~~nine~~ following standards:—

		Rs.	A.
1.	When the duty upon an imperial gallon at London-proof is	5	0
2.	When it is	4	6
3.	When it is	4	0
4.	When it is	3	8
5.	When it is	3	0
6.	When it is	2	8
7.	When it is	2	0
8.	When it is	1	14
9.	When it is	1	12
10.	When it is	1	8
11.	When it is	1	4
12.	When it is	1	0

The tables show differences of one, two, and three annas only.

36. "With these tables before him it is only necessary for the excise officer *firstly* to stir the spirits thoroughly so as to be sure that the thermometer indicates the true temperature: the thermometer should be allowed to remain in the spirit for about five minutes, and then taken out; *secondly*, he should use and read the hydrometer correctly. The hydrometer should be thoroughly immersed, and then allowed to rise till it is at rest." 10-4-86

37. "Brass hydrometers are liable to be thrown out of adjustment by the action of the acids in the spirit upon the metal of which the instruments are made. In order to retard this deterioration to the utmost, the hydrometers, after use, should be well washed with an abundant supply of water, and then lightly dried with a soft cloth before being replaced in its box. Glass hydrometers, though they are not subject to the action of acids, should be similarly treated after use." 10-4-86.

38. "When there is any variation between the distillery hydrometer and the standard hydrometer, the officer in charge of the distillery should apply the necessary correction when calculating the duty. But when the variation becomes excessive, the defective instrument should be withdrawn and a new one supplied in its place." 10-4-86.

"Spirits must (see clause 32) be tested at a temperature of 80°. Hydrometers are adjusted to 80°, and cannot be relied on to register correctly at any other temperature. The test with the standard should invariably be carried on at that temperature to ensure a correct comparison. In places where there is no standard hydrometer, and where its accuracy is doubted, the correctness or otherwise may be roughly ascertained by dipping it in distilled water, or in its absence in filtered water where it will float at *W* if correct; if otherwise, below or above it." 10-4-86.

40. The officer in charge must on no account give a pass for spirit which has not paid full duty, except under special orders from the Collector.

41. No spirit is allowed to leave the distillery on Sunday after 9 A.M. ~~The hours of issue on other days are between~~ 9 A.M. and noon, and from 3 P.M. till sunset.

42. In addition to the prescribed duty per imperial gallon a fee is levied monthly from the distillers ~~on each still erected within the enclosure~~, as payment for the use of the distillery premises. The rate of this fee is fixed by the Board of Revenue ~~for each distillery at such a rate~~ that the aggregate of distillery fees covers the expenses of keeping up the distillery buildings, the salaries of the special distillery establishments, and the contingent expenses of the distilleries. These distillery fees, however, are credited to the general excise revenue; no separate account of them is kept.

"at a uniform fee of one anna per gallon for all distilleries." 5-1-87.

May

43. The following accounts and statements are to be kept by the officer in charge of a distillery in the forms given in Appendix A :—

Daily account of quantity of spirit manufactured, cleared, and remaining in the store of each distiller (form 17); a separate account for each distiller.

Daily abstract of total quantity of spirit manufactured, cleared, and remaining in store, and of duty paid in the distillery (form 18).

Daily account of spirit passed out to each licensed retail shop, with amount of duty paid; a separate account for each shop (form 19).

Register of licensed retail shops ordinarily drawing their supplies from the distillers, with dates of payment of monthly license fees (form 20).

Daily account of receipts and disbursements (form 21).

Diary.

44. The forms for the above accounts and statements are bound up in books, which are issued as required to the officers in charge of distilleries. Before issue each page should be numbered and each leaf attested by the initials clearly written of the officer in charge of excise, and the last page of each book should specify the total number of pages contained in it, also in the handwriting of the same officer. The entries in the registers shall be continued from one year to another until the volume is completed. The darogahs should sign each page after completing the entries in it.

45. Whenever a Collector, Assistant, Deputy Collector, or Sub-Deputy Collector, visits and inspects a distillery, he must subscribe his initials and the date to the last entry in each of these books.

46. Copy of the daily account (form 19) is to be submitted to the Collector on the following day without fail. The close *daily* scrutiny of these abstracts, and the calculations in them, is the main check which a Collector has on his distillery officers. Forms 18 and 20 must also be submitted to the Collector (see clause 43) for purpose of check; the former daily and the latter monthly.

47. The counterfoil of each pass (form 16) granted under clause 30, as well as the pass itself, should be forwarded to the Collector, the former on the date of the issue of the pass, and the latter on the date of its return to the darogah after the expiration of its currency, and should be carefully checked and compared in the Collector's office with forms 18 and 19. It is the duty of the officer in charge of excise to certify every month that he has satisfied himself that the above forms, with the passes and counterfoils, have been punctually submitted and subjected to a careful scrutiny.

48. The following statements must be submitted by the officer in charge of a distillery not later than the 2nd of the month succeeding that to which they relate :—

Account of receipts and disbursements (form 21). This should be tested in the Collector's office by comparison with the entries in forms 18 and 20.

Comparative statement of spirit cleared in the month under report, with the average quantity cleared monthly in the three preceding months (form 22).

List of stills occupying the distillery during the month, and amount of distillery fees levied from them (form 23).

Statement of demands, collections, and balances for the month (form 24). This statement will be checked by form 18, and will check the cash account (form 21). With proper management there should never be any balance outstanding at the end of the month. Full explanation should be given of any items which remain unrealized.

49. On each visit of inspection to the distillery the officers named in rule 45 should personally ascertain that the amount shown in column 14, form 21, is actually in the distillery cash box.

50. When spirit is manufactured after the English method in a distillery, each class of spirit must be shown distinctly. Separate statements in forms 18, 19, 20, 21, and 23 must be kept up, showing separately the spirit manufactured after the English method.

51. The Collector is expected to visit the distillery at his own head-quarters at least once a month, and the Deputy Collector who superintends the Excise Department and each sub-divisional officer are expected to do the same at least once a week. The outlying distilleries should be in like manner visited by the Collector or his staff as often as possible, but not less than once a month.

52. The efficiency of the sudder distillery system depends considerably on the closeness and vigour of the supervision to which the officer in charge of the distillery and the distillers and the vendors are subjected. Inspection should be regular and systematic, but it should be irregularly regular, so that the visit of the inspecting officer may not be expected and prepared for on a particular day or hour. An inspecting officer is required to test the strength and the quantities of spirits in store, to satisfy himself as to the darogah's knowledge of the use of the hydrometer, to examine the cash balance, and to sign his initials in the distillery account books and registers. An endeavour should be made not to allow inspections to become a mere matter of form. The stock of each distiller should be inspected, and special attention should

be given to the account (form No. 19) shewing the quantity of spirit passed out daily to each licensed shop; so that if the quantity passed is insufficient to support a particular shop honestly, the shopkeeper may be cautioned, or inquiry may be instituted to ascertain if he supplements the sales of his shop by the use of illicit liquor.

53. A copy of the remarks made by the inspecting officer in the inspection-book should be submitted to the Collector of the district by each of his subordinates within 24 hours, and a copy of the Collector's remarks should similarly be forwarded by him to the Commissioner of the Division. Whenever the remarks of an inspecting officer are of particular importance or interest, a copy should be forwarded for the information of the Board.

54. The Collector should state in his annual report how often he has himself visited each distillery in the district, and how often they have been visited by the officers upon his staff.

SECTION XII.—COUNTRY SPIRITS.

Outstill System.

1. The holder of a license under the outstill system pays to Government a certain sum per mensem for working between sunrise and sunset a single still only, of a certain defined capacity, and for opening a shop for the sale of his spirit from sunrise to 9 P.M. under conditions laid down in the license. No definite area to be supplied by any shop is fixed, but practically it is regulated by the situation of any other shops similarly licensed and of shops drawing their supplies from the public distillery. The general rule is that no two shops should be so near each other as to affect injuriously the sale of either, and no new shop should be opened within such a distance from an already existing one as to draw away any of its custom, especial care being taken in regulating the distances that the cheaper liquor of an outstill may not find its way to a shop ostensibly drawing its supplies from the sudder distillery.

2. The system may be employed in any district or part of a district as the Board may with the sanction of Government direct. It is especially suited to thinly-populated, jungly, or inundated tracts, remote from the sudder distillery, and to those parts of the country where facilities exist for illicit distillation.

3. The license for an outstill shop is in form 25, Appendix A. Every such license authorizes the working of one still only, ~~which must not measure more than 10 gallons. If a distiller desire to work two or more stills, he must take out a separate license for each, paying an increased monthly tax accordingly.~~

4. Licenses will as a general rule be granted under the auction system.

5. In order to prevent the increase of drunkenness and the establishment of too many places of vend, no new shop is to be opened at a lower rate of tax than Rs. 8 a month. Every opportunity should be taken to reduce the number of low-taxed spirit shops already licensed, due advertence being had to the circumstances of the locality in which they are established.

6. A shop should not be licensed in a place where it will compete with an existing shop unless the lessee agree to take the old shop on its monthly tax in the event of its being closed; and as a general rule a new shop should not be opened during the year so near another licensed shop as to injure its lessee.

7. When a question arises between the officers of two districts regarding the injury done to a shop near the boundary of one district by a shop near the boundary of the other, that shop is to be considered established longest which has been held *continuously* open for the greatest length of time up to the period of the dispute.

8. A new shop established, or an old shop re-opened, within a mile of the boundary of a district, must pay at least the same tax as the nearest shop on the other side of the boundary. When outstill shops are near tracts supplied from public distilleries (whether in the same or another district), the Collector must endeavour to raise the monthly tax so high as to equalize as nearly as possible the actual tax paid on the outstill spirits with the duty paid on that which is manufactured at the public distillery.

9. The license fee is payable in every instance according to the instalments mentioned in clause 18, section III, viz. the fee for two months at the time of settlement, whether the license is granted under the auction system or the fixed license fee system, and one month's fee on the date on which the currency of the license commences and one month's fee on the first of every succeeding month until the whole of the fee due on the license has been realized.

10. Spirits or liquors found in a shop of which the license has been cancelled or relinquished will be considered untaxed, and duty will be levied on them at the discretion of the Collector. This liability will not, however, be incurred if the spirits or liquors are taken over by another licensed vendor. In fixing the amount of tax to be levied under this rule the Collector will, if possible, be guided by the rate of fixed duty levied on the same article in his own district, or in adjoining districts.

SECTION XIII.—COUNTRY SPIRITS.—SYSTEM OF TAXING MATERIALS.

1. The system of taxing the materials used in distillation, instead of taxing the liquor passing out of the distilleries, is based upon the principle that in ordinary distillation it can be ascertained with precision what quantity of spirit of London proof strength

"The license fee is payable in every instance according to the instalments mentioned in clause 18, section III, viz. the fee for two months at the time of settlement, whether the license is granted under the auction system or the fixed license fee system, and one month's fee on the date on which the currency of the license commences, and one month's fee on the first of every succeeding month, until the whole of the fee due on the license has been realized." 2-10-80.

can be obtained from a given quantity of material. When this is known the rate of duty on the material equivalent to the duty levied under the hydrometer system can be determined by multiplying the hydrometer duty per gallon by the number of gallons yielded by a maund of material.

2. In fixing the rate of duty, however, some allowance should be made for wastage of material. In the case of mowah it has been established by experiments that 2·12 gallons of London proof spirit can be obtained on an average from a maund of mowah, so that a tax of Rs. 2-2 per maund is the proper equivalent to a rate of Re. 1 per gallon London proof under the hydrometer system. Deducting two annas for wastage, Rs. 2 per maund has been definitely fixed by Government as the equivalent to a hydrometer duty of Re. 1 per gallon London proof in those districts in which the system of taxing materials prevails. This rate of duty will not, however, come into force until such time as the Government may direct.

3. For the present the authorized rate of taxation on mowah, chooa, goor, and other articles used in distillation are the following:—

Mowah	...	...	...	Rs. 5
Chooa	...	...	...	,, 6
Goor	...	...	...	,, 7
Dates and other fruits		...	...	,, 5

4. The system is in force in the districts mentioned in the margin.

Patna.	Durbhunga.
Gya.	Shahabad.
Mozufferpore.	Sarun.
Monghyr.	

5. It is not necessary to show in the official returns the actual quantity of liquor produced. It will be sufficient to assume a production of 2·12 gallons of London proof spirit as the outturn of a maund of material. As a check upon the distillers, however, the officer in charge of the distillery should keep an account of the quantity of liquor actually passed out of the distillery, with its strength as tested by the hydrometer; but this need not be reproduced in the official returns.

6. The tax should invariably be paid in advance when the material is taken into the distillery, and refunds should not afterwards be allowed on the plea that the materials used yielded a smaller quantity of London proof spirit than the estimate.

7. It will require the utmost vigilance on the part of the officer in charge of the distillery to prevent the clandestine introduction into the distillery of material without payment of duty.

SECTION XIV.—RETAIL SALE OF COUNTRY SPIRIT ON THE FIXED DUTY SYSTEM.

1. Spirit manufactured in a public distillery is supplied to the public through the medium of shops for retail.

2. No such shop may be opened without a license from the Collector, to whom application must be made. The license will be granted either under the auction system or the fixed license fee system, as the Board may generally or specially direct.

3. The supplies of such licensed shops must be drawn only from the public or private distillery specified in the license.

4. An officer in charge of a distillery is not allowed to supply spirits to vendors whose shops are not licensed to draw their supplies from that distillery.

5. If a licensed distiller desire to open a shop for retail vend, he must take out a separate license for that purpose. The functions of the distiller and the retailer must be kept perfectly distinct. A licensed distiller may not open a shop in the immediate vicinity of the distillery in which he distils.

6. The license given by the Collector for a shop for retail is in form 14, Appendix A.

7. The license fee is payable in every instance according to the instalments mentioned in clause 17, Section III, viz. the fee for two months at the time of settlement, whether the license is granted under the auction system or the fixed license fee system, and one month's fee on the date on which the license commences, and one month's fee on the first of every succeeding month until the whole of the fee due on the license has been realized. Payments when made should be endorsed on the license which the licensee should produce for that purpose. The officer in charge of the distillery may refuse to pass out spirit to a shop for which any instalment of the fee has not been paid and payment endorsed on the license.

8. The license for retail vend authorizes the holder to retail all spirit manufactured in this country, whether by the European or the Native process, but not imported spirit. When the license covers the sale of country spirits only, the preamble and the 11th condition of form 14 are to be modified accordingly.

9. There is no limit to the quantity of country spirit which each vendor may clear on payment of duty. On presentation of a vendor's license, bearing on it the endorsement duly attested by the signature of the officer receiving the money that the license fee for the current month has been paid, the officer in charge of the distillery should, as a matter of course, give a pass for the quantity on which duty is tendered.

10. A pass granted by the officer in charge of a distillery covers the spirit in transit from the distillery to the retail shop specified in the pass, and to no other shop. Passes must be returned to the darogah after expiration of the time for which they are current. The period of currency of any pass should be regulated by the distance of the shop from the distillery, and

44 "District Officers may, with the sanction of the ~~Board~~ Commissioner, also settle pachwai licenses with the headmen of the villages inhabited by aboriginal tribes, such as the Kols, Koch, Mandais, Dhangars, Garrows, Hajangs, Boonahs, and Sonthals, &c., at such fixed monthly or annual fees as may be determined on a consideration of the number and the circumstances of the families which will avail themselves of the privilege granted by the license. The license is to be in Form No. 27A given on page 153 in Appendix A."

3-11-88.

should not usually exceed seven days; but in case of shops in remote situations and of small consumption the period may, with the Collector's sanction, extend to fourteen days. If a pass is not returned to the darogah who issued it on or before the expiration of the time for which it is current, the party who took out the pass is liable to a penalty of double the amount of the duty on the quantity of liquor covered by the pass.

SECTION XV.—FERMENTED LIQUORS.

Târi and Pachwai.

1. The following rules are prescribed, with the sanction of the Lieutenant-Governor, under section 33, Act XXI of 1856 [as amended by section 10 of Act II (B.C.) of 1876], for regulating the supply of fermented liquors to licensed vendors.

2. The term "fermented liquors" is not defined in any of the Excise Acts, but in these rules it shall be taken to include târi, pachwai, and, subject to the exemption described in section 2 of Act II (B.C.) of 1876, any other kind of fermented liquor which the Board may think fit to bring under excise regulations.

3. Târi is the juice of the date-tree or of the tâl or palm-tree, and is used either when freshly drawn from the tree or after fermentation. The use of the juice in either condition by the owner of the trees shall not be in any way restricted or interfered with if the quantity in his possession does not exceed four seers, or if the produce of the date-tree is used by such owner for the manufacture of goor or molasses; but he may not without a license sell the fermented or unfermented juice for local consumption.

4. A Collector may grant a license (in form 26, Appendix A,) for the sale of unfermented târi only, as tapped from the tree, at those periods of the year when the fresh juice is in request. Under section 36, Act XXI of 1856, no higher fee than one rupee can be demanded for such licenses, which will not authorize a vendor to store the târi in his shop and then sell it in a fermented state.

5. A Collector may also issue a license (in form 27, Appendix A,) for the retail of fermented târi or pachwai. A license will as a general rule be granted under the auction system to the person who offers the highest monthly tax for the license, the minimum rate being one rupee per month. But, as laid down in clause 1 of section IV, licenses may sometimes be granted under the fixed license fee system.

6. The Collector may refuse to accept a bid if not satisfied as to the character of the bidder.

7. The license fee is payable in every instance according to the instalments mentioned in clause 18, section III, whether the license is granted under the auction system or the fixed fee system.

8. Pachwai is a liquor manufactured from fermented rice or millet or any other similar grain. Clauses 5 and 6 of this section apply to licenses for the retail of pachwai.

9. Under sections 35 and 49 of Act XXI of 1856 both the possession and sale of târi and pachwai in a larger quantity than four seers are prohibited; but this prohibition shall not apply to persons who may be authorized under the Act or these rules to sell or have in possession more than four seers at one time.

10. The extension of the limit to the sale and possession of târi by licensed vendors or persons purchasing from licensed vendors from four to twelve seers at a time is authorized generally in every district in the Lower Provinces of Bengal, except within a distance of four miles from the cantonments of Dinapore, in the district of Patna: provided that the quantity be specified in a special pass granted by the vendor at the time of sale to the purchaser.

11. As regards pachwai, a like extension is permitted generally throughout Bengal, except in those districts (named in the margin) where the practice of brewing pachwai for home consumption prevails. In these districts no person is allowed to have in his possession more than four seers of pachwai unless it is purchased from a licensed vendor and covered by pass granted under the following rules:—

1. Jessore.
2. Nuddea.
3. Moorshedabad.
4. Maldah.
5. Rajshahye.
6. Julpigoree.
7. Darjeeling.
8. Burdwan.
9. Beerbhoom.
10. Midnapore.
11. Lohardugga.
12. Hazareebagh.
13. Singbhoom.
14. Manbhoom.
15. Shahabad.

(1)—Any person requiring to have in his possession on any particular occasion any quantity of pachwai in excess of four seers may apply for a special permission to the Collector of the district or the sub-divisional officer.

(2)—The pass shall be in the following form, and the period for which it is current shall in no case exceed seven days:—

FORM No.

[Clause 11 (2), section XV, page 350, Board's Excise Rules.]

PASS.

Name of district
Registered No.
Date 18

For having in possession more than four seers, and not more than twelve seers, of pachwai from 18 to 18 purchased from licensed vendor

Excise Officer.

FORM No.

[Clause 11 (2), section XV, page 350, Board's Excise Rules.]

PASS.

Name of district
Registered No.
Date 18

A is authorized to have in his possession, for private consumption, pachwai up to twelve seers, purchased from licensed vendor, under this pass, from 18 to 18

Excise Officer.

9. Under the authority vested in them by sec 13 act VII (B C) of 1878 the Board direct that the sale of tari or undiluted pachwai in a larger quantity than four seers or of diluted pachwai in a larger quantity than 8 seers is prohibited but this prohibition shall not apply to the case of sales made by licensed vendors to persons holding special passes under the next two rules

(3)—Each pass must be returned to the Collector immediately on the expiration of its currency.

(4)—The pass-holder must not sell or barter any portion of the liquor covered by the pass, and he must purchase it from a licensed vendor, to be named in the pass.

(5)—The passes will be issued free of charge.

SECTION XVI.—GANJA, SIDDHI (OR BHANG, PATTI, AND SABJI), MAJUN (OR MAJUM), AND CHARAS.

1. Ganja is made from the dried flowers of the female hemp plant, and is used principally for smoking.

2. For excise purposes there are three recognized sorts of ganja, viz. flat, round, and choor, each of which is liable to duty according to its supposed value. Flat and round ganja are each manufactured by a distinct and special process, in order to get rid of the leaves and as much of the stick or twig on which the flower grows as it may be practicable to dispense with. The chief difference between flat and round ganja is that the former contains much more useless wood or twig than the latter. In flat ganja the twigs are almost as large as branches, while in round they are cut as short as possible. In the preparation of round ganja greater manipulation is used to get rid of the leaves. Round ganja also has an entirely different appearance from that of flat ganja, owing to the rolling of each branch in the drying process giving the flowers a rounded form. Choor ganja consists of the broken bits of the flower which drop off in making flat and round ganja.

3. Siddhi, which is also known by the names of bhang, patti, and sabji, is a drug obtained from the leaves of the wild hemp plant, and is usually consumed infused in some liquid. Majun or majum is a preparation from siddhi and ghee. Charas is made of the resin which exudes from the flowers and leaves of the hemp plant. It is used for smoking.

SECTION XVII.—RULES FOR CULTIVATION, STORAGE, TRANSPORT, AND SALE OF GANJA, &c.

1. The following rules are prescribed under section 33, Act XXI of 1856, as amended by section 10 of Act II of 1876, for the cultivation, preparation, store, and sale of the articles above named.

2. No restriction is imposed on the use of the hemp plant in its green state for medical or other purposes, or on its manipulation for the manufacture of fibre. But any preparation of the plant to be used, stored, and sold as a narcotic or stimulant is prohibited, except under the following rules.

3. Any person who intends to cultivate the hemp plant for the purpose of making ganja in any year must first apply in writing to the Supervisor of the Ganja Mehal for a license authorizing him to cultivate. The application shall specify the name of the cultivator, his residence, the area of the intended cultivation, the boundaries of the field or fields, and the name of the village within which they are situated. A form of application is given in Appendix A, form No. 28.

4. The application for a license must be presented to the Supervisor of the Ganja Mehal in or before the month of July. The Supervisor shall immediately grant the license, unless he knows of some valid objection to the grant of a license to the applicant, in which case he shall at once forward the application, with his objection stated on it, for the orders of the Collector of the district, or of the sub-divisional officer.

5. The license issued shall be in force for one working season only. A form of license is given in Appendix A, form 29.

6. On receipt of a license the cultivators receiving it shall sign a counterpart, which shall be kept in the office of the Supervisor of Ganja Cultivation.

7. No fee shall be charged for the application, or for the license, or for the counterpart, and these three documents shall be exempt from stamp duty.

8. Once a month, or more frequently if the Collector of the district thinks fit, the Supervisor shall submit to the Collector a detailed list of all the licenses granted by him, shewing the particulars entered in each license.

9. From the 1st of November up to the end of the following January the Supervisor shall submit to the Collector of the district a weekly report of the progress of the cultivation and prospect of the crop. The Collector may call for any other reports which he thinks necessary from time to time.

10. In February and March the Supervisor, or one of his assistants, shall visit each manufacturing yard, or *chatar*, as often as possible to take note of the outturn of the produce and to see that the drug as manufactured is forwarded to the public golah, or stored in some authorized place in the premises of the cultivators, or the wholesale dealers who prepare their own drug.

11. The manufacturer of the drug, whether a cultivator or a wholesale goladar, must give notice three days before he commences to cut his crop to the Supervisor or to the Assistant Supervisor, and must send in to the public golah all the ganja he manufactures. But any cultivator who can satisfy the Supervisor that he has a secure private place of his own shall be allowed to store the drug manufactured by him in his own premises, subject to periodical inspection by the Supervisor or his assistants.

12. The Supervisor or his assistant should give a chalan or pass in the form (No. 30) provided in Appendix A to the manufacturer to protect the ganja while in transit from the manufacturing ground or *chatar* to the public golah, specifying the quantity, the kind of ganja covered by it, the name of the owner, and the date on which the ganja should be delivered at the golah, and the conditions under which it is to be kept in the public golah. Any neglect to deliver the ganja at the golah within the time stated shall render the manufacturer liable to a penalty of Rs. 200. A cultivator who, under the last clause of rule 11, is allowed to retain ganja in his own private golah must obtain from the Supervisor of Ganja Cultivation a license to retain possession of it until it is disposed of to a licensed purchaser. The license shall specify the quantity and the kind of the ganja covered by it, and shall be returned to the Supervisor, endorsed with the names of the purchasers to whom the ganja may be subsequently sold, and the quantity sold to each. The license is in form 31, Appendix A.

13. Any wholesale dealer, or his agent, wishing to purchase a standing crop with a view to prepare his own drug, must obtain permission in writing from the Supervisor to do so.

14. No cultivator shall be allowed to sell his standing crop to a wholesale purchaser without the written sanction of the Supervisor of Ganja Cultivation.

15. The Supervisor, or other officer in charge of the public golah, shall be bound to receive the drug whenever it is brought to him. He shall cause it to be at once weighed and marked, and a receipt, stating the quantity, the sort of ganja, and the name of the owner, shall be given by him to the party who brings the drug.

16. Printed forms for receipts shall be provided by the Government free of charge. Form of receipt is given in Appendix A., No. 32.

17. The keys of the public golah shall remain with the Supervisor or one of his assistants.

18. Every morning at sunrise the Supervisor or his assistant shall open the public golah for the inspection, and, if necessary, removal of the drug by the parties selling and buying the same, and shall keep it open until 1 o'clock P.M. All assortment and repacking, when necessary, shall be done within the enclosure or in the compound of the public golah.

19. The Supervisor shall not interfere with the parties in the sale and purchase of the ganja; on the contrary, every facility shall be afforded by him for the inspection and removal of the ganja when sold.

20. The sum of one rupee shall be charged for the storage in the public golah of every maund weighing 40 seers of ganja for any time not exceeding a month, and four annas for each subsequent month or part of a month. After one year, the amount of rent shall be reduced to one anna per maund, till the ganja becomes unfit for sale and is destroyed.

21. A register shall be kept in each public golah, showing full particulars of all the ganja stored therein.

22. Every ganja-broker must obtain a stamped license from the Supervisor, and no one unprovided with such a license shall be allowed to negotiate the purchase or sale of ganja for others; licenses will only be given to men of good conduct. (For form of license, see form 33, Appendix A.)

23. No fee in addition to the stamp of one rupee shall be charged for this license.

24. Any ganja left unsold on the expiration of two years in the houses of the cultivators or in a public golah shall be destroyed in the presence of the Supervisor or one of his assistants.

25. Any ganja remaining unsold in the house of the producer after beginning the manufacture of ganja for the next season shall be removed by the cultivator to the public golah for sale, and pending such sale a monthly rent of one anna per maund shall be charged for the quantity so stored.

26. Every person wishing to purchase ganja from the cultivators, either from the public golah or from their private authorized store-houses, for the purpose of exporting it, must give information to the Supervisor in writing of the place in which the ganja will be kept by him until it is ready for export. Any person who fails to give this information, and is not also duly licensed, is liable to the penalties prescribed for the illegal possession of ganja by ~~section 49, Act XXI of 1856,~~ if he purchases ganja from any cultivator. Under this rule, ganja purchased at the public golah may remain in the public golah, at the rate of payment prescribed in rule 20, until the exporter is ready to remove it.

27. Every cultivator who sells ganja to a person not duly authorized to purchase under these rules is liable to the penalty prescribed in ~~section 50, Act XXI of 1856, as amended by section 10 of Act II (B.C.) of 1876~~.

28. Every purchaser licensed to purchase ganja for export must keep, for the inspection of the Supervisor or other excise officer, a statement of his purchases and sales in the following form, and any person who buys or sells ganja without making an entry of the purchase or sale in this statement is liable to have his export pass cancelled.

Weekly Statement of Purchases and Sales of Ganja by the Owner of Warehouse No.

	CHARGEABLE WITH DUTY.		
	Flat ganja at Rs. [illegible] per seer.	Round ganja at Rs. [illegible] per seer.	Choor or rora ganja at Rs 4 per seer.
	Mds. s. c.	Mds. s. c.	Mds. s. c.
Balance in store as shown in last statement...	5 16 0	3 0 0	2 0 0
Purchased 3rd March	20 10 0	.....	5 0 0
Ditto 5th „	.....	15 0 0	... ..
Total ...	25 26 0	18 0 0	7 0 0
Sold 4th March to Jay Narayan Das	10 0 0	.....	2 0 0
Do. 6th „ to Syam Chan Ghose	.....	8 0 0	1 20 0
Balance ...	15 26 0	10 0 0	3 20 0

29. The cultivators may sell the drug to licensed wholesale merchants for export to other districts, if the wholesale merchant is provided with a pass from the Collector of the district into which he wishes to import, and with a license to purchase for export, granted by the Collector of Rajshahye, under the following clause.

30. A licensed wholesale merchant or retailer of another district, who wishes to purchase ganja from the cultivators, should in the first place apply for a pass to the Collector of his own district, who should give him a pass in form 34, Appendix A. A register (No. 84) of the Board's series of registers is to be kept of such passes. The pass having been granted, a duplicate of it is to be sent by the officer granting it by post to the Collector of Rajshahye, who shall, on receipt of it, prepare a license to purchase, and transmit the license to the Supervisor of Ganja Cultivation, so that the purchaser may not be delayed by having to get his license after he reaches the producing district. A license to make purchases from the cultivators of the producing districts is granted (in form 35, Appendix A), subject to the condition that the purchaser shall, when he has made his purchases, collect the whole of the ganja in a place to be approved by the Supervisor of Ganja Cultivation until it is ready for export.

31. On a wholesale merchant authorized to purchase for export reaching the place where he proposes to make his purchases from cultivators, he shall give up to the Supervisor of Ganja Cultivation the original pass granted to him by the Collector of his own district under the preceding clause; and, provided the license authorizing the applicant to purchase has been received, he may make purchases at once, storing the ganja in the place approved by the Supervisor.

32. The ganja purchased for export is to be weighed, packed, and sealed in bundles by the Supervisor or one of his officers. Such

Bales or bales

officer must pack and seal it in such manner that each bundle may be thereafter clearly distinguished. Choor ganja from which *all* the woody fibre has been removed is to be packed in bags only, which are to be sealed on each seam, and at the mouth, by such officer.

33. No small and detached twigs of ganja are to be inserted in the bundles of flat ganja, but any such twigs as may be detached in the process of preparation should be made up into separate bundles, and be charged with the duty leviable on round ganja.

34. When the drug purchased has been weighed, packed, and sealed ready for despatch, the Supervisor shall return to the exporting merchant the original pass, having endorsed on it all particulars as required by clause 37.

35. A report of these particulars is at the same time to be made by the Supervisor to the Collector of Rajshahye, and a duplicate of this report must be forwarded by post to the district to which the ganja is consigned.

36. The duty leviable on ganja shall be at the following rates:—

On flat ganja	...	...	Rs. 8-8 per seer.
,, round do.	...	...	,, 1-0 ,,
,, choor do.	...	...	,, 1-0 ,,

37. Every pass, whether for wholesale export or for retail consumption, must specify the weight and number of bundles of ganja to be charged with duty at Rs. 8-8 per seer, and the weight and number of bags of ganja chargeable with duty at Rs. 1 per seer, protected by the pass; the distinguishing marks by which the bundles chargeable with each rate of duty may be known, the name of the purchaser and of the charandar or person in whose charge and custody it is conveyed, the mode of conveyance by which the ganja is to be transported, the places, warehouses, or shops to which the transport is made, and the period for which the pass is current. These entries will be signed by the Supervisor. Passes to retail shops are in form 36, Appendix A.

38. Every pass must be surrendered to the Collector of the district within three days of the expiration of the period of its currency. A breach of this rule will render the owner of the ganja liable to the payment of double duty on the whole quantity of ganja covered by the pass.

39. Exportation from the producing districts, or from one district to another, by wholesale merchants, is allowed without pre-payment of duty, if the drug is to be imported into any district within the Lower Provinces of Bengal; as, according to the system in force in these provinces, duty is levied on the drug as it passes into the hands of the retailers.

40. Before the exportation of ganja is allowed to foreign territory, or to any district not within the Lower Provinces of

"44A. The Collectors of the districts noted on the margin are prohibited from granting warehouse licenses to any ganja cultivator or ganja broker of the ganja tract under the jurisdiction of the Collector of Rajshahye. In cases where there is any doubt whether the applicant for such a license is or is not a cultivator or broker, a reference should be made to the Collector of Rajshahye." 5-9-84.

Rajshahye, Bogra, Purneah, Rungpore, Murshedabad, Dinagepore, Julpigoree, Pubna, Malda, and Nuddea.

Bengal, full duty is levied by the Collector of Rajshahye at the rate or rates in force in the Lower Provinces for the time being, and credited in the district accounts. Ganja, when exported by sea to a country beyond the boundaries of British India, is not liable to duty, and any duty paid is refunded on proof of export.

41. Wholesale vendors are authorized to sell from a despatch in transit any number of bundles bearing the original seals to such retailers as may produce a pass or delivery order from an authorized officer of the district in which the sale is made. The weight and number of such bundles, and the rate of duty with which each bundle sold was charged, must be written off on the back of the import pass, under the attestation of the authorized officer, who will see that the seals of the bundles thus sold in transit have not been broken.

42. No allowance is made on account of wastage of ganja, either in transit from the producing districts to the wholesale warehouse, or from the warehouses to the shops of the retailers.

43. The Collector of each importing district is required, before allowing ganja to be stored in a warehouse licensed under clause 45, to ascertain that the seals of the bundles are unbroken, and that the weight and sorts correspond with the weight and sorts noted on the pass given in the producing district; he must then open any bags of ganja chargeable with duty at Rs. 5 per seer that may be included in the invoice, and, having ascertained that they contain round or choor ganja as invoiced, re-seal them. He must also examine the general quality and the condition in which the drug is received, whether dry or damp, or in process of deterioration or decay. All these particulars are to be noted in a book to be kept for the purpose (in form 37, Appendix A). If they do not agree with the entries in the pass under which the ganja is imported, the circumstance is to be reported to the Collector. The full duty, at the rate chargeable on the sort of ganja in which the deficiency or defect is found, must be at once levied on any deficiency of weight and on any broken bundles. Any bundle received without the original seal may, if the Collector thinks fit, be confiscated. Should there be any increase of weight, the full quantity delivered at the warehouse should be entered in the register of imports (form No. 37).

44. Every person engaged in, or wishing to engage in, the wholesale ganja trade, must furnish to the Collector of the district in which he intends to store ganja a written description, in the form below, of each warehouse in which such ganja is to be stored. The charge for proper scales and weights must be borne by the warehousemen :—

Name of owner or owners.	Locality.	Description of building.	Capacity of warehouse.	REMARKS.

Import of Aska spirit into Orissa.

4. From the 1st of April 1877 the importation of spirit manufactured at Aska, in Ganjam, into Orissa has been authorized by Government under the following rules :—

(*a*)—The spirit is to be gauged and tested, and the strength marked on each cask, before despatch. This gauging will be accepted as correct by the Collector of the district where the spirit may be warehoused, on the understanding that the latter officer will occasionally satisfy himself of the correctness of the measure by opening a cask and testing the strength and the quantity of its contents.

(*b*)—Each consignment will be protected by a pass from the Collector of Ganjam ; and, on arrival at its destination, the spirit will be stored in a Government distillery and issued on payment of duty at Rs. 2 per gallon London proof, and of a bonding fee at three pies per gallon.

SECTION XX.—APPEALS.

1. A petition of appeal should be accompanied by the order appealed against in original, or an authenticated copy of the same, or the omission to produce such order or copy should be explained. The petition should bear a court fee stamp of eight annas if presented to the Commissioner, and of two rupees if presented to the Board of Revenue.

APPENDIX A.—FORMS.

FORM No. 1.

[SEE SECTION II, CLAUSE 15.]

Form of Receipt for License Fees for Excise Shops.

1. Serial No. _____
2. Name of article _____
3. Number of license _____
4. Name of licensee _____
5. Locality of shop _____
6. Monthly fee _____
7. Amount paid _____
8. For what month _____
9. Date _____
10. Signature of Excise Officer granting the receipt. _____

1. Serial No. _____
2. Name of article _____
3. Registered number of license _____
4. Name of licensee _____
5. Locality of shop _____
6. Amount of monthly license fee _____
7. Amount paid _____
8. The month or the period for which payment is made _____
9. Date of payment _____
10. Signature of payee _____

(*e*)—That in the case of licenses for the sale of tari, pachwai, charas, siddhi, and majum, an advance shall be taken at the time of sale equal to one month's fee, and the rest of the tax shall be payable in instalments once or twice a month, as the Collector may think fit, viz., on the 1st and 16th of each month, commencing from the date on which the currency of the license commences.*

(*f*)—That the currency of the license shall commence on the 1st April 18 , and that the auction-purchaser shall open his shop within fifteen days from that date, failing which the license will be cancelled, and the sum paid in advance forfeited, the Collector being at liberty to issue a fresh license at once.

(*g*)—That the auction-purchaser shall adhere to all the provisions of the opium and excise laws, and of the rules which may from time to time be prescribed by the Board of Revenue.

5. The right to open a shop will be put up to auction at an upset price to be determined by the Board which shall not be less than the average amount of the monthly license fee paid for shops of the same description in the district concerned in the three previous years.

6. The right to open a shop will be put up to auction in separate lots of one or more shops in the order specified in the Notification or in such order as the officer conducting the sale may deem fit, and when one lot has been sold, the officer conducting the sale will not proceed to put up to auction the next lot until the sum payable in advance on account of the lot already sold has been actually paid: provided, however, that where the sum payable exceeds Rs. 25, a promissory note may be taken from any respectable and well-known purchaser in lieu of cash payment. When a lot is knocked down, the purchaser is liable for any loss that may accrue to Government in case it becomes necessary to re-sell the lot for a lower sum in consequence of his failure to pay in the sum payable at the time of sale or to redeem his promissory note on or before 4 P.M. of the day following the day on which the promissory note was signed. It will be expressly notified by the officer holding the sale that each bidder, whose bid is accepted, is subject to this condition in case of his failing to make good his bid, and will be immediately sued in the civil court in case of default.

7. Where the amount of the sum payable in advance is required to be paid at once in cash, and the bidder fails to make such payment, the Collector will either put up the lot again for sale immediately, or he will order it to be put up to sale after the other lots in the Notification have been disposed of, or he will postpone the sale to such future date as he shall then and there notify; and the defaulting purchaser shall be debarred from bidding for this lot or for any other lot, and he shall be required at once to leave the auction-room.

8. All sales held subsequently to the date of the annual sale in March will take place subject to the conditions contained in this Notification, so far as they may be applicable.

9. The holder of a license is prohibited from sub-letting his shop or transferring his license to any other party without the consent of the

* There is an exception to this rule in the case of tari in certain districts as mentioned in clause 18, section III, and this notification will be require alteration in those districts.

~~see eq Act III Bom 1878~~

~~section 30~~

✓ "and the license fee for the month will be levied from the auction-purchaser." 13-1-89.

"subject to there being no objection on police grounds either before or after its settlement, any shop from the site specified in the list to some other site, provided that the new site, if it is more than 100 yards from the advertized one does not bring the shop within a quarter of a mile of any other similar shop whose term of license is unexpired." 6-6-88.

Collector. If this rule is broken, the license will be cancelled, and the shop re-settled at auction with the highest bidder, or otherwise as the Collector may direct.

10. Any further information regarding the auction may be had on application at this office.

COLLECTOR'S OFFICE; }
The 18 . } *Collector.*

Notification (for use in Calcutta).

1. THE right of retail sale of the liquors and drugs below specified will be put up to auction at the place named on and subsequent days, in the following order:—

Name of article.	Date of sale.	Name of place.

2. A complete list of all the shops for which licenses will be offered and a copy of each form of license are open to general inspection at the office of the Superintendent of Excise Revenue, 4, Bankshall Street, and the number of these shops is not under any circumstances to be increased during the term of three years ending the 31st March—except under the Board's sanction in each case. The Superintendent of Excise Revenue, however, reserves to himself the right, in case of combination, or for other cause, to transfer, before its settlement, any shop from the locality specified to some other locality in the neighbourhood, being within a distance of 150 yards from the advertised shop or premises, provided that in cases of re-sale the transfer does not bring the shop within a quarter of a mile of any other similar shop which has been settled at any previous sale and the term of whose license is unexpired.

3. It is not at present intended to open any other shop during the term of the license; but the Superintendent of Excise Revenue does not absolutely bind himself in this respect. On special cause shown, and with the sanction of the Board of Revenue in each case, the number of shops may be increased: provided, however, that, whenever a new shop is opened, it will be optional to the holder of a similar license for the sale of liquor or drugs, if his shop is within a quarter of a mile of the new shop, to surrender his license without forfeiting his advance, when the Superintendent of Excise Revenue is to re-settle the shop by auction or otherwise.

4. The right of retail sale of the liquors and drugs is to be put up to auction at an upset price of not less than the amount of the average monthly license fee paid for the shop during the three previous years.

5. The right of retail sale of the liquors and drugs is to be put up to auction in separate lots of one or more shops either in the order specified in the list, or in such other order as the officer conducting the sale may

will order it to be put up to sale after the other lots in the notification have been disposed of, or he may postpone the sale to such future date as he shall then and there notify; and the defaulting purchaser shall be debarred from bidding for this lot or for any other lot, and he shall be required at once to leave the auction-room.

9. Any further information regarding the auction may be had on application at this office.

FORM 3.

[SEE SECTION V, CLAUSE 2.]

License for the Wholesale Vend of Imported Spirituous and Fermented Liquors.

NOTE.—Counterpart of this will be signed by the licensee and deposited in the Collector's Office.

District
No. of license in Register No. 81. 54
Name of vendor
Locality of vend

BE it known to all concerned that A B, resident of , is hereby authorized by the undersigned, Collector of , to sell imported spirituous and fermented liquors by wholesale within the limits of the said district till the 31st March 18 , under the conditions stated below:—

I.—That he pay to Government in advance for the year a fee of Rs.

II.—That all spirituous or fermented liquors imported for sale under this license shall be brought from Calcutta or from any regulation district under a pass granted by the Excise Superintendent of Calcutta or the Collector of the district from which the liquor is taken.

III.—That he do not, without taking out a license for retail vend, sell any one kind of spirituous or fermented liquor in ~~a less quantity~~ than two imperial gallons or one dozen quart bottles—a sale of any ~~less~~ quantity being declared by ~~section 27, Act XXI of 1856, as amended by Act III (B.C.) of 1873,~~ to be a retail sale. Under this clause a sale of an assortment of spirituous and fermented liquors ~~in a less quantity than two imperial gallons or one dozen quart bottles of each kind of liquor is forbidden~~. is forbidden

IV.—That he do not, without taking out a separate license, sell spirituous or fermented liquors manufactured in India.

V.—That he do not sell liquors of any kind within the limits of any military cantonment without the sanction of the Commanding Officer.

VI.—That he constantly exhibit a sign-board at his place of vend bearing his name and the words "Licensed to sell imported spirituous and fermented liquors by wholesale."

VII.—Infraction of any of the above conditions will subject the holder of this license to forfeiture of the license and to the penalties prescribed in ~~sections 43 and 44, Act XXI of 1856.~~

COLLECTORATE OF ,
The 18 . *Collector.*

The license may be made general, under ~~section 26, Act XXI of 1856~~, and section 5, clause 2 of the rules, by the following endorsement:—

The within-named being about to travel with the object of selling liquors in transit, is hereby authorized to sell imported spirituous

and fermented liquors by wholesale in any district which he may visit, on the condition that he do at once report his arrival to the Collector of each district in which he intends to make sales; and that if he remain more than a week at any one place, he take out a license from the Collector of the district in which that place is situate.

FORM 4.

[SEE SECTION V, CLAUSE 3.]

License for the Retail Vend of Imported Spirituous and Fermented Liquors.

NOTE.—Counterpart of this will be signed by the licensee and deposited in the Collector's Office.

District
No. of license in Register No. 81.
Name
Locality of vend

BE it known to all concerned that , resident of , is hereby authorized by the undersigned, Collector of , to open a shop at , in , for the sale, by retail, of imported spirituous and fermented liquors from the date of this license to the 31st March 18 .

It is required of the holder of this license, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following articles:—

I.—That he pay to Government in advance a monthly fee of Rs. in the following instalments:—

Two months' fee at the time of engaging to take this license;
one month's fee on the ; and
one month's fee on the 1st of every succeeding month until the whole of the due on the license be paid.

II.—That all spirituous and fermented liquors sold under this license shall be brought from Calcutta or from other districts under pass, or purchased from a licensed wholesale dealer.

III.—That he do not sell under colour of this license any spirituous or fermented liquors manufactured in this country.

IV.—That he effect his sales of liquors only in the shop for which this license is granted, and that he do not sell liquors in any other place, or establish a second shop, without another separate license.

V.—That he sell no liquor of any description to European soldiers.

VI.—That he do not sell more than two imperial gallons, or twelve quart bottles [or less than one pint bottle*] of liquor to any person at one time [and that he do not allow any liquor to be drunk in his shop or on his premises].

VII.—That he do not receive any wearing apparel or other goods in barter for liquor.

VIII.—That he do not open his shop, or effect sales therein, before sunrise, nor keep it open, or effect sales therein, after ; and that he do not harbour any person therein during the night.

---

* The words in brackets to be omitted from licenses granted to persons who also hold licenses authorizing them to sell by retail rum and country spirits, to be drunk on the premises.

A for Proposal

"except rum manufactured at Shahjehanpore in the North-West Provinces and in the Albion distillery at Sheebpore in the district of Howrah." 5-11-88.

FORM 7.

[SEE SECTION VI, CLAUSE 2.]

License to work a Private Distillery for the Manufacture of Spirits.

NOTE.—Counterparts of this to be signed by the holder and filed in the Collector's Office.

District
No. of license in Register No. 81
Name of distiller
In what locality

BE it known that A B, resident of , is hereby authorized by the undersigned, Collector of , to work a distillery at in the district of until the 31st March 18 .

I.—The condition of this license is that the holder adhere to all provisions of the Excise Laws and of the rules which may from time to time be laid down by the Board of Revenue, and that he pay monthly, in advance to the Collector, on or before the 1st day of every month [*here enter such a sum as may be required*] to cover the cost of a special preventive establishment of the strength which may be considered necessary for the distillery.

Failure to fulfil the above conditions will entail forfeiture of this license, in addition to the penalty prescribed by law for the specific offence.

COLLECTORATE OF ,
The 18 . } *Collector.*

FORM 8.

[SEE SECTION VI, CLAUSE 2.]

Receipt for Deposit on account of Distillery License.

RECEIVED from the sum of Rs. as a deposit for security on a license No. in Register No. 81, this day granted to A B, to work a distillery at C D, in the district of E F, under the rules and conditions set forth in the Excise Rules of the Board of Revenue, section 6.

COLLECTORATE OF ,
The 18 . } *Collector.*

FORM 9.

[SEE SECTION VI, CLAUSE 5.]

Form of Bond pledging Premises, Works, and Utensils of Manufacture.

I, A B, of , having obtained from the Collector of a license to work a distillery after the European method at , in the district of , from the day of one thousand eight hundred and to the thirty-first day of March one thousand eight hundred and on the terms of the Excise Rules of the Board of Revenue (section 6, clause 5, of which said Rules provides that the premises, works, and all utensils employed in the manufacture of spirits, shall be pledged for the due discharge of all payments, whether of revenue, license charges, fines or forfeitures), do by these presents, made in consideration of the said license so obtained by me as aforesaid, and in conformity with the said Rules, grant, assign, and transfer unto the Secretary of State for India in Council all the houses, buildings, and lands covering beeghas in or upon

which the said distillery is carried on, or in or upon which it shall, at any time during the said license, be carried on, which said land and premises are situated at aforesaid, and also all the stills, tuns, butts, coolers, vats, casks, plant and block, implements and utensils, used and employed in the said distillery, and mentioned in the schedule hereunto annexed, and all other plant and implements that may at any time hereafter be brought into the said distillery and premises, together with all materials now upon, or at anytime hereafter to be brought upon, the said land and premises to be used in the manufacture of spirit: TO HOLD the said distillery, plant, lands, and other premises, unto the said Secretary of State in Council, his successors and assigns, by way of security for the due discharge and payment by me to the said Collector or person authorized to receive the same of all moneys which from time to time shall or may accrue or be due from me in respect of revenue, license fees, costs of establishments, fines or forfeitures, or other Government claims or dues payable by me in the carrying on of the said distillery: and to that end I hereby authorize the said Collector, his servants, and agents on behalf of the said Secretary of State in Council, in case default shall at any time or times hereafer be made by me in payment of any of such moneys or dues, forthwith from time to time to enter upon the said distillery, lands, and other premises, or any part or parts thereof, and, without any interruption from me, to hold the same and take the rents and profits thereof on such behalf as aforesaid. And, further, I hereby authorize and empower the said Secretary of State, his successors or assigns, from time to time, in case of any such default by me as aforesaid, and notwithstanding the opposition of myself or any person claiming under me, and whether the said Secretary of State shall be in or out of possession, to sell the said distillery, lands, plant, implements, materials and premises, or any of them, or any part thereof, either together or in parcels, and either by public auction or private contract, as the said Collector shall think fit, and for such price or prices as to him shall appear reasonable, with liberty to buy in the same or any part thereof, and to re-sell the same by either of the methods aforesaid, without being answerable for any expense or diminution in price occasioned by such re-sale, and the proceeds of any such sale as aforesaid shall be applied, in the first place, in payment of the expenses thereof; and then in payment and satisfaction of all Government dues and claims payable by me in respect of the said distillery and premises; and the surplus, if any, shall belong to me. And I further declare that the receipt or receipts in writing of the said Collector on behalf of the said Secretary of State for any money arising from the sale or sales hereby authorized shall be a good and final discharge for the same, respectively, to purchasers and all others. In witness whereof I, the said A B, have hereunto set my hand and seal this day of one thousand eight hundred and

Signed, sealed, and delivered.

[*N.B.—The necessary schedule is to be hereto annexed.*]

FORM 10.

[SEE SECTION VI, CLAUSE 16.]

Pass.

Registered No. Pass from the distillery in the district of to No. shop of A B at

[or to the Custom House or elsewhere, as the case may be]

imperial gallons of on payment of duty at the rate of

[or without payment of duty, the person clearing having executed a bond for the payment of duty or for export; or having paid in the duty at this Office, &c., &c., as the case may be].

[*Date.*]

Collector.

Endorsement of Darogah on Pass.

Name of person clearing the spirits
Date and hour of issue
Quantity of spirit in gallons
Strength
Amount of duty paid to darogah
Name of distiller

This pass remains in force till the hour of on the day of , when it should be returned to the darogah.

[*Date.*] *Darogah* or *Mohurir.*

FORM 11.

[SEE SECTION VII, CLAUSE 18, AND SECTION VIII, CLAUSE 3.]

License to use Spirits which have paid reduced Duty only in Arts, Manufactures, and Chemistry.

NOTE.—Counterpart to be signed by the licensee and filed in the Collector's Office.

District
No. in Register No. ~~81~~ 54
Name of person licensed
Premises on which use is licensed

BE it known that A B, resident of C D, is hereby authorized by the undersigned, Collector of [or Excise Superintendent of Calcutta], to use, exclusively for purposes of art, manufacture, and chemistry, spirits which have been rendered unfit for human consumption as provided in the Rules of the Board of Revenue, Chapter XV, Sections VII and VIII; and which have been removed from any licensed distillery or Custom House, after payment of reduced duty at 10 per cent. *ad valorem*, ~~and after execution of a bond for the payment of the full rate of duty now levied on spirits cleared for human consumption.~~

I.—The condition of this license is that such spirits shall be used only at [describe the premises]; that the said premises shall be open to inspection by excise officers to the same extent as the shop of a retail vendor is so open by law; and that the holder of this license adhere to, and fulfil all requirements of, the Excise Law and of the Excise Rules of the Board of Revenue. Failure to adhere to the abovementioned provisions and rules will entail forfeiture of this license, in addition to the penalties prescribed by law for the specific offence.

II.—This license will remain in force only till the 31st March 18

COLLECTORATE OF ,
The 18 . *Collector.*

FORM 12.

[SEE SECTION VII, CLAUSE 20, AND SECTION VIII, CLAUSE 3.]

Form of Bond for removal of Spirits from a Distillery or Custom House under Act XVI of 1863, *on payment of reduced duty of* 10 *per cent.* ad valorem, *for use exclusively in Arts, Manufactures, or Chemistry.*

KNOW all men by these presents that we A B and C D are jointly and severally held and firmly bound unto the Secretary of State for India in the sum of Rs. to be paid to the said Secretary of State for

India; for which payment well and truly to be made we jointly and severally bind ourselves, and each of us binds himself, and each and every one of our respective heirs, administrators, and representatives, by these presents.

[Sealed with our Seals.]

Dated this *day of*

Whereas the above bounden are justly and truly indebted to the Secretary of State for India in the sum of Rs. , being the difference between duty at the rate of 10 per cent. *ad valorem*, which has already been paid, and the full amount of duty payable to the Secretary of State for India at the rate of Rs. per imperial gallon, London-proof, for gallons of of the strength of manufactured at which the said have been allowed to remove thence, under the provisions of Act XVI of 1863, for use exclusively in arts, manufactures, or chemistry, without prepayment of the full amount of such duty. Now, the condition of this obligation is such that if the above bounden , his or their heirs, executors, administrators, or representatives, or some or one of them, do and shall, at the expiration of four calendar months from the date of this obligation, well and truly pay, or cause to be paid, to the said Secretary of State for India, the difference between the amount already paid and the full duty at the rate of Rs. per imperial gallon of proof of spirit, for all or any portion of the abovementioned spirits which shall not be proved to have been used exclusively in arts, manufactures, or chemistry, or which shall have been passed for local consumption; or if the above bounden , his or their heirs, executors, administrators, or representatives, or one of them, do and shall, within four months from the date of this obligation, use the said spirits exclusively for purposes of arts, manufacture, or chemistry, and afford proof to the satisfaction of the Collector of Excise Revenue that the same has been so used, then this obligation shall be void; otherwise it shall remain in full force and virtue.

Sealed and delivered in presence of

FORM 13.

[SEE SECTION IX, CLAUSE 1.]

License for the Wholesale Vend of Spirituous and Fermented Liquors manufactured in this country according to the English method.

NOTE.—Counterpart to be signed by the holder and filed in the Collector's Office.

District
No. of license in Register No. 81
Name of vendor
Locality of vend

BE it known that , resident of , is under the following conditions authorized by the undersigned to sell SPIRITUOUS and FERMENTED LIQUORS MANUFACTURED IN THIS COUNTRY IN THE ENGLISH METHOD BY WHOLESALE from the date of this license to the 31st March 18

I.—That he pay to Government in advance for the year a fee of Rs.

II.—That he do not sell under the license any spirituous or fermented liquors in a less quantity than two imperial gallons or one dozen quart bottles, such sale being declared by section 27, Act XXI of 1856, as amended by Act III (B.C.) of 1873, to be a retail sale.

III.—That he do not sell under the license *imported* spirituous or fermented liquors.

IV.—That he do not sell liquors of any kind or in any quantity, within the limits of any military cantonment without the sanction of the Commanding Officer.

V.—An infraction of any of the above conditions will subject the holder to forfeiture of this license and the penalties prescribed in ~~sections 43 and 44, Act XXI of 1856.~~*

* For Calcutta, quote Act XI of 1849.

COLLECTORATE OF ,
The 18 . *Collector.*

NOTE.—This license may be made general for all districts by an endorsement similar to that given in Form 3.

FORM 14.

[SEE SECTION IX, CLAUSE 2, AND SECTION XIV, CLAUSE 6.]

License for the Retail Vend of Spirituous and Fermented Liquors manufactured in this country.

NOTE.—Counterpart to be signed by the holder and filed in the Collector's Office.

District
No. of license in Register No. ~~81~~ 34
Name of vendor
Locality of vend

BE it known that , resident of mouzah , pergunnah , district of , is hereby authorized by the undersigned, Collector of , to open a shop at for the sale by RETAIL of SPIRITUOUS and FERMENTED LIQUORS MANUFACTURED in THIS COUNTRY, WHETHER in the ENGLISH or in the NATIVE method, from the date of this license to the 31st March 18

It is required of the holder of this license, as a condition of its remaining in force, that he duly and faithfully perform and abide by the following articles :—

I.—That he pay to Government in advance a monthly fee of Rs. in the following instalments :—

Two months' fee at the time of engaging to take this license ;
one month's fee on the ; and
one month's fee on the 1st of every succeeding month until the whole of the fees due on the license have been paid.

II.—That all spirituous and fermented liquors sold under this license be brought from a licensed or public distillery under pass, or purchased from a licensed wholesale dealer.

III.—That he return the pass to the darogah in charge of the distillery on the expiry of the time for which it is current.

IV.—That the holder of this license do not sell, under colour of this license, any *imported* spirituous or fermented liquors.

V.—That he effect his sales of liquors only in the shop for which this license is granted, and that he do not sell liquors in any other place, or establish a second shop, without a separate license.

VI.—That he do not sell any liquor of any description to European soldiers.

VII.—That he do not sell to one person, at one time, more than two imperial gallons, or twelve quart bottles of spirits ~~manufactured in the English method, or one seer of spirits manufactured according to the native system.~~

VIII.—That he do not receive any wearing apparel or other goods in barter for liquor.

IX.—That he do not open his shop, or effect sales therein, before sunrise, or keep it open, or effect sales therein, after , and that he do not harbour suspicious characters therein.

X.—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein; and that he give information to the nearest Magistrate or police-officer of any suspected persons who may resort to his shop.

XI.—That he have constantly fixed up at the entrance of his shop a sign-board bearing the following inscription, both in English and the vernacular language of the country :—

(*Name of vendor.*)

"Licensed to sell, by retail, spirituous and fermented liquors manufactured in this country."

XII.—That he do not sublet his shop or transfer his license to any other party.

XIII.—That he keep up daily, ~~an~~ a correct account in the following form, in a printed account-book to be purchased at the Collector's Office :—

Day of the Month.	Quantity remaining in store from yesterday.			Quantity received this day, and amount of duty paid.				Total quantity to be accounted for.			Quantity sold this day.			Quantity remaining in store at close of the day.			Remarks by official visitors, specifying time, date of visit, and rank of visitor.
				Quantity and whence received.			Duty.										
	Gals.	Qts.	Pts.	Gals.	Qts.	Pts.	Rs.	Gals.	Qts.	Pts.	Gals.	Qts.	Pts.	Gals.	Qts.	Pts.	

XIV.—That he at once produce for inspection, on demand of any excise officer above the rank of a head constable or chuppraissie, his license and accounts, and do not prevent any excise officer, of whatever grade, from entering his shop at any hour of the day or night.

XV.—That on the requisition of the Collector he close his shop on the approach of troops, and keep it closed as long as he is required so to do.

XVI.—That, in the event of his also holding a *wholesale* license for the vend of spirituous and fermented liquors, he keep the account of sales under each license separate, and put up a separate sign-board for each.

The infringement of any of the above conditions will subject him to forfeiture of this license and to the penalties prescribed in ~~sections 43, 44, and 45, Act XXI of 1856 (or, in Calcutta, in Act XI of 1849).~~

[*N.B.—In addition to the above conditions, licenses in Calcutta should contain the conditions imposed by the Commissioner of Police in the certificate granted under the provisions of sections* 36 *and* 37 *of Act IV* (B.C.) *of* 1866.]

COLLECTORATE OF ,

The 18 . *Collector.*

FORM

Register of raw materials used in distillation

Name of still holder

Registered capacity and description
or narrow mouth, as

Date and month.	Balance of materials.				Materials put in vats to-day.				Total to be accounted for.			
	Mohua.		Choá or gur.		Mohua.		Choá or gur.		Mohua.		Choá or gur.	
	Maunds.	Seers.	Maunds.	Seers.	Maunds.	Seers.	Maunds.	Seers.	Maunds.	Seers.	Maunds.	Seers.
1												
2												
3												
4												
5												
6												
7												
8												
9												
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25												
26												
27												
28												
29												
30												
31												

N.B.—Two kinds of materials (mohua and choá or gur) as used in Patna are only entered circumstances of the case.

by each still-holder in a Sudder Distillery.

of still gallons in fluid measure, made of (copper or clay, wide the case may be).

Quantity used in distillation this day.				Balance in hand.				Remarks.
Mohua.		Choá or gur.		Mohua.		Choá or gur.		
Maunds.	Seers.	Maunds.	Seers.	Maunds.	Seers.	Maunds.	Seers.	
								In this * column, note the quality of the materials and their price per maund of 40 seers, each seer being equal to 80 tolabs.

in the headings. When other materials are used, the headings may be altered to suit the

1-5-86.

Name of still-holder

1	2					3	4				
	BALANCE OF YESTERDAY.						NUMBER OF VATS USED THIS DAY.				
DATE AND MONTH.	6th day's No.	5th day's No.	4th day's No.	3rd day's No.	2nd day's No.	Number of vats filled this day.	6th day's No.	5th day's No.	4th day's No.	3rd day's No.	2nd day's No.
1 ...											
2 ...											
3 ...											
4 ...											
5 ...											
6 ...											
7 ...											
8 ...											
9 ...											
10 ...											
11 ...											
12 ...											
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23 ...											
24 ...											
25 ...											
26 ...											
27 ...											
28 ...											
29 ...											
30 ...											
31 ...											

N.B.—The number of days may be more or less in the subordinate columns under headings from Patna where no more than six days are ordinarily taken in fermenting mohua or choá.

ing vessels.

Registered capacity of still gallons.

5						6
Balance in hand.						Remarks.
6th day's No.	5th day's No.	4th day's No.	3rd day's No.	2nd day's No.	This day's No.	

2, 4, and 5, according to the time the fermentation takes. The numbers given here are taken

15-8-6.

5

FORM 17.

[SEE SECTION XI, CLAUSE 43.]

Daily Account of Country Spirits Manufactured, Cleared, and Kept in Store, and of Duty levied on Spirits manufactured by each Distiller in the Public Central Distillery at

Name of distiller ... ... A. B.
Number of stills which he is authorized to work... Two.

Date.	Number of stills worked.	Balance of yesterday, as shown in columns 17 and 18 of yesterday's statement.		Quantity distilled this day.			Total quantity to be accounted for.		Quantity passed out this day.			Wastage and Leakage, as explained in column of Remarks.		Total accounted for.		Actual quantity remaining in store.		Remarks.
		Gross gallons.	Duty leviable ~~when the spirit passes out.~~	Gross gallons.	Strength.	Duty leviable ~~when the spirits in column 5 pass out.~~	Gross gallons (total of columns 3 and 5).	Duty leviable ~~when the spirit passes out~~ (total of columns 4 and 7).	Gross gallons.	Strength.	Duty levied.	Gross gallons.	Duty.	Gross gallons (total of columns 10 and 13).	Duty (total of columns 12 and 14).	Gross gallons (difference between columns 8 and 15).	Duty (difference between columns 9 and 16).	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		Gals.	Rs. A. P.	Gals.		Rs. A. P.	Gals.	Rs. A. P.	Gals.		Rs. A. P.	Gals.	Rs. A. P.	Gals.	Rs. A. P.	Gals.	Rs. A. P.	
Apl. 1	Two	50	112 8 0	10 12 8	25 U.L.P. 30 U.L.P. 20 U.L.P.	22 8 0 25 3 0 19 3 4	80	179 6 4	8 6 26	20 U.L.P. 30 U.L.P. 25 U.L.P.	19 3 4 12 9 6 58 8 0	...	.....	40	90 4 10	40	89 1 6	* Of the 12 gallons, 30 U.L.P., entered in column 5, as manufactured on the 1st of April, 6 gallons were passed out on the 1st of April and 4 gallons to-day. It was found that the remaining 2 gallons had leaked away, the cask being bad.
	Total	50	112 8 0	30	.....	66 14 4	80	179 6 4	40	.....	90 4 10	...	.....	40	90 4 10	40	89 1 6	† These 10 gallons were a part of the (say) 50 gallons entered in column 5 as manufactured on the—— of——, and shown as being 25 U.L.P. On testing the strength this day, it was found that the spirits had lost 3 degrees of strength and fallen to 28 U.L.P. The difference of duty caused by this loss of strength amounts to 5 annas and 3 pie, as here shown.
„ 2	One	40	89 1 6	10	All 25 U.L.P.	22 8 0	50	111 9 6	4 10†	30 U.L.P. 28 U.L.P.	8 6 4 22 2 9	2* ...	*2 3 2 †0 5 3	16	33 1 6	34	78 8 0	
	Total	40	89 1 6	10	.....	22 8 0	50	111 9 6	14	.....	30 9 1	2	2 8 5	16	33 1 6	34	78 8 0	
„ 3		34	78 8 0	...	.....	.....	...	.....	...	.....	.....	...	.....	...	.....	...	.....	

NOTE.—A separate page will be given to each distiller. It will be observed that in order to enable the ~~darogah~~ to keep up this form it will be necessary that the stock which is manufactured each day should be kept distinct from that manufactured on other days. The ~~darogah~~ will every evening test the spirits manufactured during the day, and should at once mark the casks or *kulsees* containing it, with the date of manufacture, and close the mouth until the spirit is required for issue. ~~The wastage columns will show what each day's manufacture has lost in quantity and strength between the date of manufacture and the date of issue from the distillery.~~

It is to be understood that a distiller who manufactures spirits of different strength *in one day* may mix them together or not, as he chooses, *before* they are tested by the ~~darogah~~, but not after they have been tested and registered.

Officer in charge of the distillery.

Officer in charge of the distillery.

FORM 18.

[SEE SECTION XI, CLAUSE 43.]

Daily Abstract of Total Quantity of Country Spirits Manufactured, Cleared, and Remaining in Store, and of Duty paid, in the Public Distillery at . DATE

Number of stills worked.	Names of Distillers.	Balance of yesterday, as shown in columns 17 and 18 of yesterday's statement.		Quantity distilled this day.			Total quantity to be accounted for.		Quantity passed out this day.			Wastage and leakage, as explained in the column of Remarks.		Total accounted for.		Quantity remaining in store.		Remarks.
		Gross gallons.	Duty leviable when the spirits pass out.	Gross gallons.	Strength.	Duty leviable when the spirits pass out.	Gross gallons.	Duty leviable when the spirits pass out.	Gross gallons.	Strength.	Duty levied.	Gross gallons.	Duty.	Gross gallons (total of columns 10 and 13).	Duty (total of columns 12 and 14).	Gross gallons (difference between columns 8 and 15).	Duty leviable when the spirits pass out, being difference between columns 9 and 16.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	A. B. C. D. E. F.																	
	Total ...																	

NOTE.—This statement from column 3 to the end is the same as the statement prescribed by Form 17. It will be compiled by extracting from the Register (Form 17) the entries which have been made for the day in each distiller's account. As he will have all the details in Form 17, the darogah need keep no copy of Form 18 in his Office; only a memorandum showing the total line of each day should be kept.

(Signed) A. B.,
Darogah.

FORM 19.

[SEE SECTION XI, CLAUSE 43.]

Daily Account of Country Spirits passed out to each Licensed Retail Shop, with Amount of Duty paid.

Registered No. of shop
Name of proprietor
Locality

Date.	Gross number of gallons cleared.	Strength or class of spirit.	Duty paid.	From what distiller purchased.	Remarks.
1	2	3	4	5	6

NOTE.—A separate page for each shop.

FORM 20.

[SEE SECTION XI, CLAUSE 43.]

Register of Retail Shops ordinarily drawing their Supplies from the Public Distillery at *with Account of Fees paid by them.*

Registered number of license.	Name of vendor.	Locality of shop.	Amount of monthly fee.	Amount paid for April, with date of payment.	Amount paid for May, with date of payment.	Amount paid for June, with date of payment.	Amount paid for July, with date of payment.	Amount paid for August, with date of payment.	Amount paid for September, with date of payment.	Amount paid for October with date of payment.	Amount paid for November, with date of payment.	Amount paid for December, with date of payment.	Amount paid for January, with date of payment.	Amount paid for February, with date of payment.	Amount paid for March, with date of payment.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

FORM 21.

[SEE SECTION XI, CLAUSES 43 AND 48.]

Daily Account of Receipts and Disbursements in the Public Distillery at

Date.	RECEIPTS.							DISBURSEMENTS.			Remittances during the month to the treasury.	Total of columns 11 and 12.	Actual balance in the hands of the darogah (difference between columns 8 and 13).
	On account of duty, as per column 12 of daily abstracts sent in (Form 18).	On account of license fees.	On account of distillery fees, as per Form 23.	Miscellaneous.	Total receipts on account of country spirits (total of columns 2, 3, 4, and 5).	On account of other excisable articles in the charge of the darogah.	Grand total (total of columns 7 and 8).	Salary of establishment.	Miscellaneous.	Total disbursements.			
1	3	4	5	6	7	8	9	10	11	12	13	14	15
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Items. Rs. A. P.	Rs. A. P.	Items. Rs. A. P.	Rs. A. P.	Items. Rs. A. P.	Items. Rs. A. P.	Rs. A. P.	Date. Rs. A. P.	Rs. A. P.	Rs. A. P.

Balance

FORM 22.

[SEE SECTION XI, CLAUSE 48.]

Comparative Statement of Country Spirits cleared from the Distillery during the month of 18 , *with the average quantity cleared in each of the three preceding months.*

No. of shop.	Locality of shop.	Name of vendor.	AVERAGE PER MONTH IN THE THREE PRECEDING MONTHS.		QUANTITY TAKEN IN THE MONTH UNDER REPORT.		INCREASE.		DECREASE.		REMARKS.
			Number of gross gallons.	Duty paid.	Number of gross gallons.	Duty paid.	Gallons.	Duty.	Gallons.	Duty.	
1	2	3	4	5	6	7	8	9	10	11	12

FORM 23.

[SEE SECTION XI, CLAUSE 48.]

List of Stills in the Public Distillery at *during the Month of* 18 , *and statement of Distillery Fees levied.*

Number of still.	Name of distiller.	Amount of distillery fee.	Date of payment.	REMARKS.
1	2	3	4	5

FORM 24.

[SEE SECTION XI, CLAUSE 48.]

Statement of Demands, Collections, and Balances at the Public Distillery at *for the Month of* 18 .

DETAILS OF DEMAND.

BALANCE DUE AT CLOSE OF PREVIOUS MONTH (AS PER LAST MONTH'S STATEMENT).				DEMAND OF THE PRESENT MONTH.				TOTAL DEMAND.			
On account of duty.	On account of license fees of retail shops.	On account of distillery fees.	Total.	Duty at different rates according to strength on gross gallons of spirit, being the quantity cleared in the month.	Monthly license fees from —— retail shops.	Distillery fees from —— stills at —— per still.	Total.	Duty (total of columns 1 and 5).	License fees, (total of columns 2 and 6).	Distillery fees, (total of columns 3 and 7).	Grand total (totals of columns 9, 10, and 11).
1	2	3	4	5	6	7	8	9	10	11	12
					Deduct collected during the month ...						
					Balance remaining uncollected ...						

NOTE.—With proper management there should never be any balance outstanding at the close of the month. Full explanation should be given of any items which remain unrealized.

XII.—That he at once produce for inspection, on the demand of any excise officer above the rank of a head constable or chuprassie, his license and accounts; and that he do not prevent any excise officer, of whatever grade, from entering his shop at any hour of the day or night.

XIII.—The infringement of any of the above conditions will subject him to forfeiture of this license, and to the penalties prescribed by law for any specific offence which he may commit.

COLLECTORATE OF , } *Collector.*
The 18 .}

FORM 26.

[SEE SECTION XV, CLAUSE 4.]

License for Sale of Fresh Târi under Section 36, *Act XXI of* 1856.

NOTE.—Counterpart of this will be signed by the license holder and deposited in the Collector's Office.

District
No. of license in Register No. 81
Name
Residence

BE it known to all concerned that the person abovenamed is hereby authorized, by the undersigned, Collector of the abovenamed district, to sell fresh târi under the provisions of section 36, Act XXI of 1856, during the months of [*name the months in which the fresh juice of the tree is in use*]. This license does not authorize the holder to sell târi in its fermented state. By doing so without taking out a separate license the holder will render himself liable to the penalty prescribed by Act XXI of 1856, for selling fermented liquors without a license.

COLLECTORATE OF , } (Signed) A. B.,
The 18 .} *Collector.*

FORM 27.

[SEE SECTION XV, CLAUSE 5, AND SECTION XVII, CLAUSE 60.]

*License to Sell, by Retail, Fermented Târi** (*Pachwai, Charas, Bhang or Majum, as the case may be*).

NOTE.—Counterpart of this will be signed by the license holder and deposited in the Collector's Office.

District
No. of license in Register No. 81
Name of vendor
Locality of shop

BE it known that , resident of , pergunnah , district of , is hereby authorized by the Collector of to open a shop for the sale, by retail, of at in from the date of this license to the 31st March 18 .

It is required of the holder of this license, as the condition of this license remaining in force, that he duly and faithfully perform and abide by the following articles:—

I.—That he pay to Government a tax of Rs. in the following instalments:—

* One license will authorize the vend of one only of these articles. The same person may sell all; but if he wish to do so, he must take out a separate license for each.

II.—That he effect sales of only in the shop for which this license is granted; and that he do not sell in any other places, or establish a second shop, without a separate license.

III.—That he do not sell more than* of to any person at one time.

IV. That he do not sell pachwai on credit; that he do not receive any pledge for the price of pachwai; and that he do not receive anything, but money or agricultural produce, in exchange or barter for pachwai." 7-7-87.

V.

VI.—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein; and that he give information to the nearest Magistrate or police-officer of any suspected persons who may resort to his shop.

VII.—That he have constantly fixed up at the entrance of his shop a sign-board bearing the following inscription in the vernacular language of the country:—

(*Name of vendor.*)

"Licensed vendor of ."

VIII.—That he do not sublet his shop or transfer his license to any other party.

IX.—That he will, at once produce for inspection, on the demand of any excise officer above the rank of a head constable or chupprassie, his license and accounts, and that he will not prevent any excise officer, of whatever grade, from entering his shop at any hour of the day or night.

X.—The infringement of any of the above conditions will subject the holder of this license to forfeiture of this license, and to the penalties prescribed in ~~sections 43, 44, and 45, Act XXI of 1856.~~

N.B.—In addition to the above conditions, licenses in Calcutta should contain the conditions imposed by the Commissioner of Police in the certificate granted under the provisions of sections 36 *and* 37 *of Act IV* (B.C.) *of* 1866.

FORM No. 28.

[SEE SECTION XVII, CLAUSE 3.]

Application for License to Cultivate Ganja.

Name and residence of cultivator.	Name of the village where the land to be cultivated is located, and its estimated area.	Boundaries.

I, A. B., agree to conform to the conditions on which this application may be granted.

* The blank to be filled up as follows:—

Four seers of târi or pachwai; one quarter of a seer of bhang; five tolah of charas or majum.

VIIIA.—That he keep up daily a correct account in this form, showing the receipts and deliveries of Bhang at his shop each day, and the balance in store. The forms of account books are to be purchased at the Collector's office :—

Date.	In store from yesterday.			Received this day, and whence received.			Total to be accounted for.			Sold this day.			Left in store.		
	Mds.	Sr.	Ch.	Mds.	Sr.	Ch.	Mds.	Sr.	Ch.	Mds.	Sr.	Ch.	Mds.	Sr.	Ch.

sections 34 [illegible] 3-2-85.

FORM No. 29.

[SEE SECTION XVII, CLAUSE 5.]

License to Cultivate Ganja.

Number and date of license.	Name and residence of cultivator.	Name of the village where the land to be cultivated is located, and its estimated area.	Estimated yield of the drug.	Number of bundles, & description of ganja manufactured.	Weight of each description.

I.—You are hereby licensed to cultivate ganja on an estimated area *b.* *c.* *ch.* of land situated in the village of , under the following conditions.

II.—That you will not transfer the ganja plants that grow in your field to any person without giving notice to the Supervisor and obtaining orders from him.

III.—That you will not prevent any excise or Government officer from entering your field in order to survey it, to inspect the crop, or to ascertain the quantity of ganja on it.

IV.—That you will manufacture ganja as the plant begins to mature, and store it in the public golah or in some well secured place in your own premises.

V.—That you will, as soon as possible after the ganja is manufactured, submit an application for a license to store the same, specifying the quantity of the different kinds of ganja—flat, round, or choor—intended to be stored.

VI.—That you will not sell your standing or manufactured crop to any person who holds no license from the Collector of Rajshahye authorizing him to purchase.

VII.—That you will not sell your standing or manufactured crop to any licensed wholesale purchaser through an unlicensed broker.

VIII.—That you will not sell your standing crop to any licensed wholesale dealer without the knowledge of the Supervisor of the Ganja Mehal.

IX.—That infringement of any of the above conditions shall subject you to a fine not exceeding Rs. 200.

FORM No. 30.

[SEE SECTION XVII, CLAUSE 12.]

Form of Ganja Pass from the Manufactory Ground to the Warehouse.

Name of owner
Quantity of ganja
Kind of ganja
Date on which the ganja should be delivered at the warehouse.*

* *N.B.*—Neglect to deliver the ganja at the golah within the time stated will render the manufacturer liable to a penalty of Rs. 200.

Conditions under which the Ganja will be stored.

1.—The owner of the ganja is required to pay a storage rent of one rupee for every maund of ganja stored for any time not exceeding a month, and a rent of four annas for every succeeding month or part of a month: provided that after one year the rent shall be one anna per month, till the ganja is disposed of or destroyed under the rules in force as being unfit for sale.

2.—The owner of the ganja is required to bring to the Supervisor's golah any quantity of the past year's ganja left unsold in his private store after the manufacture of the drug for the next season. A monthly storage rent for every maund of ganja is to be charged on it till it is disposed of or destroyed as unfit for sale.

3.—On each occasion of sale columns 1, 2, 3, and 4 of the statement below should be duly filled up by the purchaser, and column 5 by the Supervisor of Ganja Cultivation :—

AMOUNT OF GANJA PURCHASED.		Date of purchase.	Signature of the purchaser and the name of his district.	No. and date of the Collector's order authorizing purchase.	Signature of the Supervisor.	REMARKS.
No. of bundles and kind.	Weight.					
1		2	3	4	5	6

FORM No. 31.

[SEE SECTION XVII, CLAUSE 12.]

License to a Cultivator to Store Ganja in his own Private Golah.

No. of license in register No. 81.	Name and residence of the cultivator.	Date of license.	AMOUNT OF GANJA.		Description of ganja.
			No. of bundles and kind.	Estimated weight of each kind.	
1	2	3	4	5	6

I.—You are hereby authorized to store ganja on the following conditions.

II.—That you will, as soon as your ganja is manufactured, at once store it in your own private golah.

III.—That you will bring to the Supervisor's *golah* any quantity of the past year's ganja left unsold in your private store after the manufacture of the drug for the next season. A monthly storage rent for every maund of ganja is to be charged on it till it is disposed of or destroyed as unfit for sale.

IV.—That you will not sell or deliver your ganja to any one except the parties authorized by the Collector of Rajshahye to purchase the same.

V.—That on each occasion of sale you will cause columns 1, 2, 3, and 4 of the statement below to be filled up by the purchaser, and column 5 by the Supervisor of the Ganja Cultivation.

VI.—That as soon as the entire quantity is disposed of, you will return the license to the Supervisor, giving an explanation in case of a difference between the amount of your produce and that of your sale.

VII.—That you will not remove any ganja from your private store to that of another without applying for and obtaining orders from the Supervisor for the purpose.

VIII.—That you will receive no ganja from other cultivators without applying for and obtaining the Supervisor's permission to that effect.

IX.—That you will not prevent any excise officer, of whatever grade, from entering your store for inspection.

X.—That the infringement of any of the above conditions shall subject you to forfeiture of your stock of ganja, or to the penalties prescribed by ~~sections 43, 44, and 50, Act XXI of 1856,~~ or to both.

AMOUNT OF GANJA PURCHASED.		Date of purchase.	Signature of the purchaser, and the name of his district.	Number and date of the Collector's order authorizing purchase.	Signature of the Supervisor.	REMARKS.
No. of bundles and kind.	Weight.					
1		2	3	4	5	6

FORM No. 32.

[SEE SECTION XVII, CLAUSE 16.]

Form of Receipt for Ganja stored in Public Golah.

RECEIVED from for the purpose of being stored in the public golah, ganja of the following description and weight:—

Kind of ganja.	Number of bundles.	Weight.	Date.

(Signed) A. B.,

Supervisor.

FORM No. 33.

[SEE SECTION XVII, CLAUSE 22.]

License to Brokers.

No.
Name
Residence
Date

I.—You are hereby licensed by the Collector of Rajshahye to negotiate for the purchase and sale of ganja on the following conditions.

II.—That you will take a stamped license from the Collector of Rajshahye.

III.—The license shall be in force for one working year.

IV.—That you will negotiate for the sale of the standing or manufactured crop to none but those duly authorized by the Collector of Rajshahye to purchase it.

V.—That you will submit to the Supervisor of the Ganja Cultivation a statement of your sales and purchases in such form as may be prescribed from time to time.

FORM No. 34.

[SEE SECTION XVII, CLAUSE 30.]

Ganja Import Pass.

Pass for importation of ganja from district of
Name and residence of importer
Destination of the ganja, district , to be stored in
Registered warehouse No. at
Current for* days
Quantity and sort of ganja to be imported
Registered No.

COLLECTORATE OF ,
The 187 . } *Collector.*

Laden on boats or bullocks.
Names of manjis and charandars.

EXCISE OFFICE.
CHOWKI
DISTRICT OF
Dated } *Excise Officer.*

FORM No. 35.

[SEE SECTION XVII, CLAUSE 30.]

License to Purchase Ganja by Wholesale from Cultivators of the Producing Districts.

Note.—Counterpart of this to be signed by the licensed purchaser before the Supervisor or local excise officer, who will send it to be filed in the Collector's Office.

District
No. in register No. 81
Name of person licensed to purchase
His residence
Quantity which the holder is authorized to purchase

---

* This pass should be delivered to the Collector of the district into which the ganja is imported on or before the of . Failure to comply with the condition will subject the importer to pay double duty on the quantity of ganja named in the pass.

The person named above is hereby authorized by the undersigned to purchase maunds seers of ganja from the cultivator of this district, and to remove the same after examination by the local excise officer under pass No. granted to him by

The conditions of this license are—

I.—That the holder of this license do collect all ganja purchased by him in one place, which will be approved by the local excise officer.

II.—That he remove no ganja from the said place until it has been examined and weighed, and the bundles or packages containing it marked by the local excise officer.

III.—That he do not sell any of the ganja, nor break the bulk of the bundles or packages in which it is packed, until he reach the warehouse No. at in the district of (to which he is authorized to take the ganja by his pass), unless it be with the cognizance and in the presence of an excise officer, who shall write off all particulars of the transaction of the pass.

IV.—That the holder of this license engages to pay to the Collector of the district to which he is hereby authorized to export the ganja the full duty, at the rate in force at the time being, on any quantity of ganja which he may dispose of on the way in presence of an excise officer, and on any quantity by which the ganja which he stores in the said warehouse at in the district of may fall short of the quantity removed by the holder of this district, as endorsed on his pass by the local excise officer.

FORM No. 36.

[SEE SECTION XVII, CLAUSE 37.]

Pass to Licensed Retail Vendors of Ganja.

License No. of shop to which passed
Date of license
Name of vendor
Place of vend
Division
Name of person clearing the ganja
Current for* days.
Description of ganja
Pass maunds of ganja
Register No. of this pass

(Signed)

DISTRICT OF ,
The , 18 . } *Excise Officer.*

Laden on bullocks or boats.
Names of manjis or charandars.

---

* This pass should be delivered to the Collector of the district on or before the of . Failure to comply with this condition will subject the license-holder to pay double duty on the quantity of ganja named in the pass.

APPENDIX A.

FORM No. 37.

[SEE SECTION XVII, CLAUSE 43.]

Register of Imports into Warehouse No. *the property of* *Wholesale Dealer.*

No. of pass.	Date of pass.	Quantity of ganja specified in pass.				Store No.	Date of storage.	Sold in transit from producing districts.				Net weight delivered at the warehouse.				Deficiency of weight, if any—*vide* Clause 43.				Quality and condition of ganja stored.	Remarks.
		Flat.	Round.	Choor or rora.	Total.			Flat.	Round.	Choor or rora.	Total.	Flat.	Round.	Choor or rora.	Total.	Flat.	Round.	Choor or rora.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
		M. S. C.	M. S. C.	M. S. C.	M. S. C.			M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.		

Duty levied on deficient weight.			
Flat.	Round.	Choor or Rora.	Total.
21	22	23	24

6-7-88.

FORM No. 38.

[SEE SECTION XVII, CLAUSE 45.]

Certificate of Registration of a Warehouse for the Storage of Ganja.

District
No. in Register No. 83
Locality of warehouse
Name of proprietor

Certified that the above warehouse has been licensed by the undersigned for the storage of ganja from this date until the 31st March 18 on the following conditions, breach of which will entail cancelment of the registration, as well as any punishment prescribed by ~~Act XXI of 1856~~, or any other law for the specific offence committed :—

I.—That the warehouse shall have only one door, which shall be secured by two locks; the key of one to be kept by the owner, and that of the other by the excise officer appointed to supervise the store.

II.—That no deliveries of the drug shall be made to any one except in the presence of an excise officer, and under an order from the Collector, or from an officer duly authorized by the Collector to grant passes, and that the drug be delivered out only in the bundles as sealed.

FORM No. 39.

[SECTION XVII, CLAUSE 50.]

Statement showing the Result of Inspection of Stock of Ganja in the District for the year 18

1	2	3	4	5	6	7	8	9				10	11	12
								QUANTITY RECOMMENDED TO BE WRITTEN OFF.						
Sub-division.	No. of golahs.	Names of goladars.	Balance at close of the last year.	Quantity stored during the current year.	Total of columns 4 and 5.	Quantity disposed of during the year.	Balance ~~in store.~~	R[illegible] d[illegible]	be[illegible]	Dryage or deficiency in weight* within the limit of 2½ per cent.	Total.	Quantity of deficiency, if any, in excess of 2½ per cent., on which duty is levied under clause 50, section 17 of the rules.	Quantity remaining in store after writing off and after deducting the quantity of deficiency, if any, on which duty has been levied.	REMARKS.
			M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.	[illegible]	[illegible]	M. S. C.	M. S. C.	M. S. C.	M. S. C.	

"Ganja unfit for use and wastage destroyed."

* This column will show the deficiency (exclusive of refuse) which [illegible] ector recommends to be written off.

FORM No. 40.

[SEE SECTION XVII, CLAUSE 51.]

Register of Weighments on Delivery of Ganja stored in Registered Warehouse No. in district of

No. and date of pass for delivery and transit.		Date of presentation of pass for delivery.	Name of party to whom delivery is made.	Quantity and sorts delivered, as per weighment.	Co[illegible] g[illegible]	[illegible] of [illegible]	REMARKS.
No.	Date.						
1	2	3	4	5	[illegible]	[illegible]	7

N.B.—In the column of remarks show the kinds of ganja on which du[illegible] [illegible]aid.

[illegible]-88.

"duty paid on ganja delivered." 6-7-88.

FORM No. 41.

[SEE SECTION XVII, CLAUSE 51.]

Abstract of Receipts and Expenditure of Ganja at Registered Warehouse at *No.* *for the fortnight ending* *Proprietor*

	Sorts of Ganja.				Duty levied.				Remarks.
	Flat.	Choor. Round.	Choor. Rora.	Total all kinds.	Rs. Flat.	Rs. Round.	Rs. Choor.	Total.	
	M. S. C.	M. S. C.	M. S. C.	M. S. C.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
(1) Balance in store as per last ~~month~~ fortnightly return	20 0 0	10 0 0	1 0 0	31 0 0	.....	.....	.....	.....	
(2) Shown in import pass	50 0 0	30 0 0	2 0 0	82 0 0	.....	.....	.....	.....	
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
(6) Total to be accounted for	[illegible]	[illegible]	[illegible]	[illegible]	.....	.....	.....	.....	
(7) Issued to (*a*) Jan Baksh	1 0 0	.....	.....	1 0 0	[illegible]	[illegible]	[illegible]	[illegible]	
(*b*) Ram Sing	.....	0 20 0	.....	0 20 0	.....	[illegible]	[illegible]	[illegible]	
(*c*) Sahay Sing	.....	.....	0 10 0	0 10 0	.....	.....	[illegible]	[illegible]	
&c., &c., &c.	.....	.....	.....	.....	.....	.....	.....	.....	
[illegible]	[illegible]	[illegible]	[illegible]	1 30 0	.....	.....	.....	.....	
[illegible]	[illegible]	[illegible]	[illegible]	3 18 0	.....	.....	.....	.....	
[illegible]	[illegible]	[illegible]	.....	.....	.....	.....	.....	.....	
(10) Total deduction	3 10 0	1 25 0	0 13 0	5 8 0	.....	.....	.....	.....	
Balance in store ...	56 20 0	38 10 0	2 25 0	97 15 0	[illegible]	[illegible]	[illegible]	[illegible]	
Of this paid to the Collector's treasury (item *b*) ...								[illegible]	
Received at the warehouse								[illegible]	

"1,800, 180, 2,025, 31-4, 125, 156-4, 13, 65, 78, 1,800, ~~80-4~~, 90-4, 180, 125, ~~65~~ 70 and 2,259-4." 24-2-88.

"Written off as deficiency with Commissioner's approval." 7-2-84.

FORM No. 42.

[SEE SECTION XVII, CLAUSE 52.]

License for the Sale of Ganja by Retail.

NOTE.—Counterpart of this license will be signed by the vendor and filed in the Collector's Office.

District
No. in Register No. 81
Name of vendor
Locality of shop

BE it known that , resident of mouzah , pergunnah , district of , is hereby authorized by the undersigned to open a shop at for the retail sale of ganja from the date of this license to 31st March 18

It is required of the holder of this license, as the condition of this license remaining in force, that the holder of it duly and faithfully perform and abide by the following articles :—

I.—That he pay to Government, in advance, a monthly fee of Rs. in the following instalments :—

Two months' fee at the time of engaging to take this license; one month's fee on the ; and one month's fee on the first of every succeeding month until the whole of the fee due on the license is paid.

II.—That he pay to Government duty at the rate of per seer (or such other rate or rates as may from time to time be fixed by the Board of Revenue) on all quantities passed to his shop for retail sale.

III.—That the holder of the license do not sell any ganja except that purchased from a wholesale dealer and delivered to him from a registered warehouse under the pass of a duly authorized officer.

IV.—That the holder of the license procure no ganja in wholesale quantities from other districts except under passes granted from this Office ; the ganja so procured, if exceeding a month's supply, being brought for store in the registered warehouses.

V.—That he effect his sales of ganja only in the shop for which this license is granted, and that he do not sell ganja in any other place, or establish a second shop, without taking out a separate license for that shop.

VI.—That he do not sell more than one quarter of a seer of ganja to any person at one time.

VII.—That he do not receive any wearing apparel or other goods in barter for ganja.

VIII.—That he do not open his shop, nor effect sales therein, before sunrise ; that he do not keep it open, or effect sales therein, after ; and that he do not harbour any suspected person in his shop.

IX.—That he do not permit persons of notoriously bad character to resort to his shop ; that he prevent gaming and disorderly conduct therein ; and that he give information to the nearest Magistrate or police-officer of any suspected persons who may resort to his shop.

X.—That he have constantly fixed up at the entrance of his shop a sign-board bearing the following inscription in the vernacular language of the country:—

(Name of Vendor.)

"Licensed Vendor of Ganja."

XI.—That he do not sublet his shop or transfer his license to any other party.

XII.—That he keep up daily ~~an~~ account in this form showing the receipts and deliveries of ganja at his shop each day, and the balance in store.

Date.	Quantity of Ganja.														
	In store from yesterday.			Received this day, and whence received.			Total to be accounted for.			Sold this day.			Left in store.		
	Chargeable with duty.			Chargeable with duty.			Chargeable with duty.			Chargeable with duty.			Chargeable with duty.		
	Rs. A. 3-8.	Rs. 4		Rs. A. 3-8.	Rs. 4		Rs. A. 3-8.	Rs. 4		Rs. A. 3-8.	Rs. 4		Rs. A. 3-8.	Rs. 4	
	Flat.	Round.	Choor.	Flat.	Round.	Choor.	Flat.	Round.	Choor.	Flat.	Round.	Choor.	Flat.	Round.	Choor.
1	2			3			4			5			6		

XIII.—That he at once produce for inspection, on the demand of any excise officer above the rank of a head constable or chupprassie, his license and accounts; and that he do not prevent any excise officer, of whatever grade, from entering his shop at any hour of the day or night.

XIV.—That he in every way conform to the rules prescribed by the Board of Revenue for the storage and vend of ganja.

XV.—The infringement of any of the above conditions will subject the holder of this license to forfeiture of the license and to the penalties prescribed by law for the specific offence committed.

N.B.—In addition to the above condition, licenses in Calcutta should contain the conditions imposed by the Commissioner of Police in the certificate issued under the provisions of sections 36 *and* 37 *of Act IV* (B.C.) *of* 1866.

FORM No. 42.

[See Section XVII, Clauses 54 and 56.]

List of Licensed Retail Ganja Shops ordinarily drawing their supplies from the Warehouse, with Memorandum of quantity of Ganja taken each month, &c.

| No. of licenses. | Name of vendor. | Locality of shop. | Estimated monthly sales of the shop. | Quantity and sort of ganja purchased by each vendor, in | | |

FORM 44.

[SEE SECTION XVII, CLAUSE 55.]

Form of Ganja Pass from a Warehouse to the Retail Shop.

Names of warehouse.
Registered number of pass.
Name of person to whom issued.
Date of issue.
Quantity and description of ganja covered by the pass.
Amount of duty levied.
Number and locality of shop to which the ganja is passed, with name of proprietor.
Date of return of pass.

(Signed) A. B.,
Excise Officer.

NOTE.—This part will not be torn out, but will remain in the book as a check.

Registered No.
District
Name of person to whom given
Date of issue
Quantity and description of ganja covered by pass

Pass the ganja above described for transport to shop No. , belonging to , at , the full amount of duty, amounting to Rs. , having been paid, at the rate of Rs. per seer. This pass is current till o'clock on the day of , when it should be returned to the darogah.

Failure to return the pass on the date named will render the person to whom it is issued liable to pay double duty on the quantity of ganja covered by the pass.

(Signed) A. B.,
Excise Officer.

NOTE.—This part to be torn out of the book and given to the person clearing the ganja.

FORM 45.

[See Section XVIIA, Clause 1.]

Form of Pass for the Importation of Charas.

Name of district.	Name of district to which the charas is to be imported.
Registered number of pass.	Registered number of pass.
Name of person to whom issued.	Name of person to whom issued.
Date of issue.	Date of issue.
Quantity of charas covered by the pass.	Quantity of charas covered by the pass. Maunds seers
	The pass is current till the day of when it must be produced before the undersigned.
Amount of duty levied.	Name of place from which the drug is to be imported.
Date of return of pass.	Route of transit.
	Failure to return the pass to the undersigned on the date named will render the holder liable to pay double duty on the quantity of charas covered by the pass.
(Sd.) A. B., *Excise Officer.*	(Sd.) A. B., *Excise Officer.*
Note.—This counterfoil will remain in the possession of the officer granting the pass.	*Note.*—This part will be torn out of the book and given to the person importing the charas.

4-1-81.

FORM 46.

[See Section XVIIA, Clause 5.]

License to sell Charas by Retail.

District.

The holder of this license shall return the
es under which he transports/imports ganja/charas within
riod of their currency.—

13-1-88.

It is required of the holder of this license, as the [illegible] remaining in force, that he duly and faithfully perform and abide by the following articles:—

I.—That he pay to Government a tax of Rs. in the following instalments:—

II.—That he effect sales of charas only in the shop for which this license is granted, and that he do not sell it in any other place or establish a second shop without a separate license.

III.—That he do not sell more than five tolahs of charas to any person at one time.

IV.—That he do not receive any wearing apparel or other goods in barter for charas.

V.—That he do not open his shop, nor effect sales therein, before sunrise; that he do not keep it open, nor effect sales therein, after ; and that he do not harbour any person therein during the night.

VI.—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein; and that he give information to the nearest Magistrate or police officer of any suspected persons who may resort to his shop.

VII.—That he have constantly fixed up at the entrance of his shop a signboard bearing the following inscription in the vernacular language of the country :—

(*Name of Vendor.*)

"LICENSED VENDOR OF CHARAS."

VIII.—That he do not sub-let his shop or transfer his license to any other party.

IX.—That he only obtains his charas from a licensed importer or by importing it himself under the rules for the importation of charas into Bengal. If he obtains the charas from a licensed importer of another district, it must be protected by a pass granted by the Collector of such other district: if from an importer in the district for which his shop is licensed, he can transfer the charas to his shop under a pass signed by such importer.

X.—That he keeps a daily account of the receipt and sale of charas in the following form, to be balanced at the close of each day :—

STOCK RECEIVED.				STOCK SOLD.			Daily balance.
Date.	From whence received.	Quantity received.	Number and date of pass.	Date.	To whom sold.	Quantity sold.	
		Mds.s.c.				Mds.s.c.	

XI.—That he will at once produce for inspection, on the demand of any excise officer above the rank of a head-constable or chupprassie, his license and accounts, and that he will not prevent any excise officer, of whatever grade, from entering his shop at any hour of the day or night.

XII.—The infringement of any of the above conditions will subject the holder of this license to forfeiture of his license and to the penalties prescribed in sections 59, 60, and 67 of Act VII (B.C.) of 1878.

DIRECTORATE OF

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Collector.

4-1-81.

CHAPTER XVI.

Troops.

Section I.—The Supply of Carriage.

(*Sanctioned by the Governor-General in Council.*)

1. As a rule, the officers of the Commissariat Department are to supply all carriage needed by troops on the march, making their own arrangements if possible, but applying to the civil authorities for such assistance as they need. The following regulations are to be strictly observed whenever carriage is supplied by the civil authorities.

2. If possible, not less than fifteen days' notice is to be given to the district officer of the quantity and description of carriage required.

3. Carriage is not to be supplied by a district officer except on regular indent countersigned by the Commanding Officer.

4. The indent for the carriage required for that portion of the men's baggage for the conveyance of which Goverment is responsible must be invariably distinct from the indent for the carriage required for the rest of the men's baggage and for that of the officers. Each indent must state distinctly whether the charges for the carriage indented for will be paid by the State or by the troops themselves, so that there may be no question as to the quarter from which payment is to be claimed. The indenting officer is personally responsible for not entering, in the indent for carriage the charges of which are debitable to the State, any carriage not properly so chargeable.

5. District officers are forbidden, under any circumstances, to furnish carriage for baggage in excess of that entered in the second column of general order No. 964 of 1854 (*see Appendix*); and the Commanding Officer is bound to see that no one under his command exceeds that scale.

6. With the indent a copy of the route is to be furnished to the district officer, who will immediately ascertain from the district officer of the district which the troops will enter on leaving his district whether carriage is procurable there, and at what station. This information is to be communicated to the Commanding Officer as early as possible.

7. Unless upon a certificate from the district officer of the district that he cannot furnish a relief, carriage is not, without the written consent of the owners, to be taken beyond a convenient

station in the first district entered after leaving that in which it was hired.

8. Except in cases of emergency, such as the breaking down of carriage, the death of cattle, &c., carriage is to be exchanged at the regular stations only.

9. Wherever possible and convenient, the Government of India desire that choudharies or brokers should be employed to engage carriage, every precaution being taken to guard against oppression on their part. When the services of such men are required continuously, they may be paid a regular salary; otherwise, and ordinarily, they should be paid by a commission, which should be generally at the rate of one anna in the rupee.

10. The Government of Bengal have fixed the rates of hire to be allowed in each district, for the different descriptions of carriage procurable there, according to the schedule given below. A district officer, when making over carriage to the Commanding Officer, is to be careful to deliver to him in writing a full statement of the date of engagement of each cart or pack bullock, with name of carter or driver, also of the rates of hire, and of the weight to be carried by each cart, boat, or beast. The statement will also contain specification of advances, if any, made under rule 13:—

Schedule of Rates.

Districts.	Rate per diem on account of				Boats of			Remarks.
	Two-bullock carts.	Pack-bullocks.	Coolies.	Bearers.	100 maunds.	500 maunds.	1,000 maunds.	
	Rs. A.	As.	Rs. A.	As.	Per month, Rs.	Per month, Rs.	Per month, Rs.	
In all the districts of the Bhaugulpore Division except Maldah.	0 12	.....	0 3	.....	.....	.....	.....	
Maldah	0 14	.....	0 4	.....	.....	.....	.....	
Chumparun ...	0 12	1½p. coss.	0 2	4	.....	.....	.....	
Patna		6½	.....		.....	.....	.....	
Sarun		7	.....		.....	.....	.....	
Shahabad ...		7	0 3		.....	.....	.....	
Mozufferpore ...		5	.....		.....	.....	.....	
Durbhunga ...		5	.....		.....	.....	.....	
Gya	1 2	6	0 4	4	.....	.....	.....	
Bankoora ...	1 2	.....	0 5	.....	.....	.....	.....	
Beerbhoom ...		.....	0 4	.....	.....	.....	.....	
Burdwan ...		.....	0 3½	.....	.....	.....	.....	
Hooghly ...		.....	0 3	.....	.....	.....	.....	

Schedule of Rates—concluded.

Districts.	Rate per diem on account of				Boats of			Remarks.
	Two-bullock carts.	Pack-bullocks.	Coolies.	Bearers.	100 maunds.	500 maunds.	1,000 maunds.	
	Rs. A.	As.	Rs. A.	As.	Per month, Rs.	Per month, Rs.	Per month, Rs.	
Midnapore ...	0 14	.....	0 2½	.....	.....	.....	.....	
In the Chittagong Division.	0 14	.....	0 8	.....	.....	.....	.....	
Lohardugga ...	1 2	.....	3 to 3½ Rs. per month.	.....	.....	.....	.....	
Hazareebagh ...	0 14	.....	4 „	.....	.....	.....	.....	
Manbhoom ...		.....	3 „	.....	.....	.....	.....	
Singbhoom ...		.....	3 to 3½ „	.....	.....	.....	.....	
In the Rajshahye and Cooch Behar Division, except Julpigoree and Darjeeling.	0 14	.....	0 4	.....	.....	.....	.....	
Julpigoree ...	0 14	4	0 4	.....	.....	.....	.....	
Darjeeling ..	1 2	.....	0 4	.....	.....	.....	.....	
Furreedpore ...	1 2	.....	0 4	.....	38	75	118	Amount of hire of boats will depend on the number of men employed and on the length of time for which a boat is to be hired. If the time be less than a month, the crew will require daily wages at the rate then existing per diem. In harvest season the rate rises.
Dacca		.....	0 4	.....	38	75	118	
Backergunge ...		.....	3 to 5&8 as.	.....	40	75	118	
Mymensingh ...	0 14	.....	0 4	.....	38	75	118	
Tipperah ...	0 14	.....	0 8	.....	.....	.....	.....	
In the Orissa Division.	0 14	15	0 4	.....	.....	.....	.....	
Jessore	0 14	6	0 4	8	.....	.....	.....	
Nuddea ...				6	.....	.....	.....	
24-Pergunnahs...	1 2			6	.....	.....	.....	
Moorshedabad ...	0 14	.....	0 4	.....	.....	.....	.....	

11. The district officer will also supply the Commanding Officer with a detailed list, in duplicate, showing the carters' names, date of engagement, and amount of advance paid. The Commanding Officer will afterwards return one copy of the list to the district officer, with information as to the date of discharge of each cart, and the amount paid. The Commanding Officer will report any case in which he is not supplied with the required list.

12. The indenting officer should be warned to the effect that full hire is to be paid from the date on which the carriage is engaged by the Collector to the date on which it is discharged, and that no reductions are allowed in cases of halts or on account of demurrage rates.

13. When necessary, the district officer is to advance half the hire on engaging the carriage. The Commanding Officer of the troops is responsible that this is repaid to the Collector, and that the full balance is discharged in due course. He is also responsible that men and cattle are well used, and that there is no overloading or overdriving.

14. It is to be particularly observed that the civil officer is not authorized to make any final payment or adjustment, but only to make *advances*, to be recovered from the military authorities.

15. District officers are to supply the Accountant-General promptly with vouchers in respect to charges for carriage, &c., on account of the Military Department, and to comply generally with the rules laid down by the department of account for the adjustment of accounts.

16. If the Commanding Officer has any complaint to make regarding the quality of the carriage or the behaviour of the men in charge, he should address the district officer of the first station that he reaches, who is to afford every redress in his legal power.

17. On the other hand, district officers are responsible that these rules are fairly adhered to; and if they fail in inducing adherence to them, they should at once report the matter for the orders of superior authority.

18. A parwana, in English, Hindustani, and Bengali, signed and sealed by the district officer, is to be given to each person in charge of carriage. The carriage protected by this document shall not be liable to seizure on the way home for the use of troops unless they are marching in the direction of the owner's house.

Section II.—Supply of Provisions.

1. The rasad guard, which precedes the troops by a day, is to be commanded by a native commissioned officer.

2. The Collector will depute a native officer of respectability to meet the troops *the day before* they enter his district. After receiving the instructions of the Commanding Officer, the officer will precede the troops, in order to prepare the supplies for them.

3. The following indent is to be made upon the Collector as long before the arrival of the troops as possible :—

Indent No. on the Collector of Revenue at for supplies, &c., required for the use of the Regiment N. I. at on the

Supplies.	Fighting Men.			Camp Followers. No.			Public and Private Cattle.			Total Supplies.			Remarks.
	Maunds.	Seers.	Chittacks.	Maunds.	Seers.	Chittacks.	Maunds.	Seers.	Chittacks.	Maunds.	Seers.	Chittacks.	
Atta ... } one seer per fighting man													
Rice ... } ¾ seer per camp follower													
Dál, 2 chittacks per fighting man and camp follower													
Ghi, 1 chittack per fighting man and ditto													
Salt, ½ ditto and ditto													
Gram													
Firewood													
Earthen pots, at 15 per company ...													
Milk													
Fowls													
Other articles, such as eggs, &c. ...													

I do hereby certify that the articles specified in this indent are indispensably necessary for the use of the —— Regiment Native Infantry, according to the best of my judgment and belief, after the most careful examination.

(Sd.) A. B.,

Commdg. Officer.

4. The Collector will make arrangements for the supply of the articles required at each stage of the march in his district, advancing funds if necessary.

5. Unless the Collector can ensure the presence of dealers to retail supplies to the troops, the officer commanding the rasad guard, and the kotwal of the regimental bazar, must pay, in advance, for the articles supplied.

6. Any loss incurred in providing supplies to troops is to be charged in a contingent bill, to be submitted direct to the Controller of Military Accounts.

SECTION II.

Supply of Provisions.

Notice to be given to the civil authorities.

1. On receiving the route by which a corps or detachment is to move, the commanding officer will, without unnecessary delay, communicate to the civil or political authorities of the districts to be traversed the date on which the corps or detachment will arrive at each of the stages on the road, noticing the places at which it will halt for one or more days: *at least a fortnight's notice should, if possible, be given in each case.*

All changes to be notified to local authorities.

2. Should any unexpected difficulties or subsequent orders cause a change in the date fixed for the arrival of the corps or detachment at any of the stages, early notice of the same is to be communicated to the civil authorities concerned, in order that the necessary instructions may be given to the native civil officers respecting the provision of supplies at the proper time.

Route not to be deviated from.

3. If supplies have been collected agreeably to the route furnished by the commanding officer of a corps or detachment to the civil authorities, and any loss arises owing to a deviation from the route, the commanding officer will be made responsible for such loss, unless the urgency of the deviation is proved to the satisfaction of Government.

Form of requisition for supplies.

4. The communication (Rule 1) to the civil authority concerned is to be accompanied by a requisition (Appendix II); but requisitions for supplies for British troops on a march are not to be made without its being first ascertained by commanding officers from the Executive Commissariat officer equipping the troops, or from the victualling gomashta with them, that none of the articles demanded are to be supplied by contract.

Extra supplies to be obtained by Commanding Officers.

5. The supplies enumerated in the requisition are the *only* articles which civil officers will be expected to provide. It will therefore be the duty of commanding officers to make such arrangements as may appear necessary to enable the regimental bazaars to furnish all other articles, such as tobacco, goor, &c.,

that may be required for the comfort of the men, and of which a sufficient stock can always be laid in at the larger cities or stations on the route. Whenever the quantity of firewood demanded cannot be supplied, '*opla*' will be provided as a substitute.

6. *The supplies to be demanded are to be strictly limited to the quantity and articles actually required, and which are certain to be taken by the troops:* should more be demanded than is necessary, the officer preferring the requisition will be held responsible for any loss that may accrue to the suppliers. In preparing the requisition the number of men and cattle of each description actually present is to be correctly enumerated, and the quantity of grain required for the daily consumption of private cattle should also be ascertained.

Scale laid down is the maximum allowed.

7. The commissariat agent proceeding with the public cattle attached to a corps or detachment should be prohibited from demanding a larger supply of grain than is actually required, and should be warned against exacting any *dustoorie*, or receiving any description of perquisite. The price-current furnished to him should state at foot the description and quantity of grain he may have purchased.

Commissariat agent not to demand more than necessary.

8. If the quantity of supplies furnished is found to exceed what is required for daily consumption, revised requisitions are to be sent to the civil authorities concerned. This rule is to be most particularly attended to by commanding officers in order to protect the contractors from loss.

Revised requisitions to be submitted when necessary.

9. On the line of march the supply of rations is generally entrusted to a native agent, styled a victualling gomashta, who is appointed by the executive commissariat officer to accompany the troops. The commanding officer is required to give the agent all necessary assistance by protecting him from maltreatment, causing his vouchers to be duly filled up and signed, the daily requisitions to be furnished to him, permitting him to lodge the public money in his possession under charge of the quarter or other available guard, and furnishing him with authenticated extracts of all orders previous to their being complied with.

Supply of rations on march.

10. To enable the Commissariat Department to bring the exact quantity of rations to the ground, instead of an extra supply to meet unexpected

Daily requisitions for rations.

demands, requisitions for the rations required for each day are to be sent into executive commissariat officers by 2 o'clock P.M. on the previous day.

Carriage of rum on march.

11. Commanding officers of regiments and detachments under orders to march are to give previous intimation to the Commissariat Department of the quantity of rum that will be required on the road, malt liquor not being allowed on the march. The cost of carriage on the march will be borne by the Commissariat Department.

Advance allowed for fuel.

12. An advance of Rs. 200 may be made by paymasters to commanding officers on the commencement of a march, to enable them to furnish funds for the wholesale purchase of the firewood, &c., to be recovered by the retail sale, the advance being readjusted at the close of the march in the usual manner.

Supplies by country people to be encouraged.

13. Every encouragement is to be given to the people of the country to supply the camp bazaar, and any soldier using them ill, or attempting to defraud them, is to be instantly confined and punished.

Civil authorities to depute a functionary to accompany each corps.

14. The civil authorities will invariably depute a functionary of respectability to meet a regiment or detachment the day before it enters the districts under their charge. This individual, who is always to be treated with proper consideration, will wait upon the commanding officer, receive his instructions, and precede the corps daily, to ensure the supplies being in readiness, and to satisfy himself that they are of good quality.

All accounts to be ready by the evening of each day.

15. To ensure the prompt adjustment of demands connected with supplies furnished to corps and detachments on the march, the civil functionary in attendance is to have all the accounts ready for adjustment by 4 o'clock in the afternoon of each day, and submitted to the Quarter Master in time to enable him to report such adjustment to the commanding officer by sunset, so that sufficient time may be afforded for the investigation of all disputed claims.

Acknowledgment to be given when demands are settled.

16. When all the demands have been satisfied, the civil functionary in attendance must give an acknowledgment to the commanding officer that all the demands of the day have been

settled; and when, from any particular circumstance, the demands have not been adjusted, a statement to that effect, specifying the amount and the nature of the demand, must be given by the commanding officer, on which is to be distinctly stated the proper officer to whom the document should be forwarded for adjustment.

Soldiers not to be employed to collect supplies.

17. Officers and others who may require sheep, fowls, kids, milk, eggs, or other articles not authorized to be requisitioned are not to employ soldiers or lascars in procuring them, but must send their servants into the neighbouring villages with money for their purchase. The civil functionary who attends the corps or detachment will be able to give information where such articles are likely to be obtained, but is in no case to interfere by his authority in procuring them. This rule applies with equal force to officers of the Commissariat Department collecting supplies, and also to officers travelling with escorts; the latter should apply to the nearest local police officers, by whom every assistance consistent with the regulations of Government will be afforded.

Russud guard to be commanded by a native officer.

18. The *russud* guard of native troops is to be commanded by a native officer, who should be selected for the duty with reference to his temper, discretion, and other obviously necessary qualifications; and, in addition to receiving full instructions for his conduct, should be warned that if any of the party under his command misconduct themselves by taking without payment firewood, grain, &c., he will be held responsible for their behaviour.

Duty of native officer commanding russud guard.

19. It will be this native officer's duty to prevent any disturbances taking place in the villages in which the supplies are collected, and to afford every protection in his power to the people bringing them. In the Bengal Presidency he will receive the firewood, earthen pots, forage and straw, duly paying for the articles on delivery. The carriage for them to the camp will be furnished by the civil functionary, when they will be made over to the chowdry of the bazar, or other persons who may be entrusted with the duty of retailing them to the officers and men: any portion of these articles, which may remain unsold at the time of closing the bazaar, being returned to the parties from whom they were received in the morning at the price then fixed for them.

20. In the case of detachments, or where burdashtkhanas or extemporized bazaars or store-houses (which are only provided for encamping grounds on much used lines of road, where there is no large town or sudder bazaar close at hand) have been established along a line of road, russud guards are not to be employed ; but in lieu thereof, an intelligent non-commissioned officer is to be sent on in advance daily, to give notice of the approach of the troops, and to see that the requisite supplies are in readiness for the troops when they arrive.

Where russud guards are not required.

21. On the march of a corps or detachment, the Quarter Master, as well as the British (or native) officer of the day, is to be directed to visit the bazaar daily, to see that no just cause of complaint exists on the part of the contractors or others attending with supplies.

Bazaars to be visited daily.

22. In the event of an unfavourable report being made of the supplies furnished, it will be the duty of commanding officers not to be solely guided by the report of the chowdry or russud guard, but to order a thorough investigation by a committee of officers in British corps, or of native officers, superintended by an experienced British officer, in native corps, a copy of whose report should be forwarded for the information of the civil officer of the district. The examination of the supplies should not be confined to a sample, but extended to the whole quantity furnished.

Course to be adopted when supplies are bad.

23. To prevent the necessity of future complaint or reference to the civil or military authorities of the district, the revenue and police officers, and even the villagers residing in the vicinity of the camp, should have ready access, in order that commanding officers may have early information of any occurrence deserving their attention. The officer on duty should be held responsible for the enforcement of this order, and should be instructed to bring any individual into camp who may wish to prefer a complaint.

Authorities to have access to camp.

24. When marching along lines of roads where burdashtkhanas have been established, it will be the duty of commanding officers to give a guard for the support and protection of the different contractors appointed by Government, who will supply all regimental bazars wholesale in the usual manner ; small detachments, however, or

Guard for protection of burdashtkhanas.

individuals proceeding on duty or leave, will be supplied direct from the burdashtkhanas themselves.

Price current to be furnished to officers.

25. In order to prevent, as far as possible, any imposition being practised on the troops, the commanding officer should apply to the civil officer of the district for a price-current, in the vernacular and English, of all articles of fixed value; of those of fluctuating price, duplicate copies of the price-current will be furnished, one of which is to be signed by the commanding officer, and to be sent by him by post to the civil officer of the district, with an intimation of any disposition, when such appears, to impose inferior articles or improper prices on the men.

Supplies in cantonments to be furnished by Cantonment Magistrates.

26. The civil authorities are relieved from all responsibility connected with supplies of troops encamped in military cantonments where sudder or station bazaars exist, and the duty of providing such supplies devolves on the officers in charge of such bazaars, to whom commanding officers of corps and detachments will submit their requisitions. 4-7-84.

APPENDIX II.

[See Section II, clause 4.]

Requisition on the *for supplies required at* *on the* *for the fighting men, public followers, public and private cattle of the* *dated at*

Articles and quantities required for troops and public followers.					Articles and quantities required for public cattle.								
Articles.	British troops.	Native troops.	Public followers.	Total quantity of each article.	Articles.	Horses.	Elephants.	Mules.	Bullocks.	Slaughter-cattle.	Sheep.		Total quantity of each article.
	Quantities.	Quantities.	Quantities.			Quantities.	Quantities.	Quantities.	Quantities.	Quantities.	Quantities.	Quantities.	
					Articles and quantities required for private cattle.								

I do hereby certify that the articles specified in this requisition are indispensably necessary for the use of the to the best of my judgment and belief, and after the most careful examination.

Examined.

Quarter Master.
Commissariat Officer.

Commanding.

Note—I.—The requisition should reach the district civil officer at least a fortnight before the date on which the supplies are required.

II.—This requisition is to be framed by the Commissariat Department and Commanding Officer to the extent each will be responsible for the supplies to be paid for by the State and by troops.

III.—Supplies not indented for or required in excess of indent cannot be demanded, and the Commissariat Agent and Commanding Officer must make the best arrangements practicable to obtain them.

IV.—Requisition for supplies in excess of actual requirement should, on no account, be made. If from any cause the quantity provided on indent is subsequently found to much exceed requirements, the official on whose requisition the excess supply was furnished should, in concert with the civil officer, make such arrangement for its disposal as may appear best for all concerned.

V.—Officers and others who may require sheep, fowls, kids, milk, eggs, or other articles not specified in the form of the requisition are not to employ soldiers or lascars in procuring them, but must send their servants into the neighbouring villages with money for their purchase. The civil functionary who attends the corps or detachment will be able to give information where such articles are likely to be obtained, but is in no case to interfere by his authority in procuring them.

4-7-84.

Section III.—Miscellaneous.

1. Whenever a Collector receives, from the officer in command intimation of the approach of troops, he is to acknowledge it and communicate to the officer in command any information that he thinks likely to facilitate the progress of the detachment or promote the comfort of the troops.

2. At the same time, if the troops are European, he is to close all the spirit shops on the line of march. (*Vide* Chapter XV.)

3. The Collector must provide the means of crossing any rivers or streams which intersect the line of march in his district. The expense may be charged off at once in the civil accounts to debit of Military Department; or, in cases where the service is performed by a contractor, the Collector, instead of paying the amount from civil funds, may send a bill to the nearest commissariat officer, who, if the bill be supported by the voucher prescribed in paragraphs 9 and 10, section 47, Military Regulations, will pay the amount.

4. Full payment for injury done to crops by troops encamping, or by public cattle, is to be made to the owners with the sanction of Government.

5. Encamping grounds being intended for the use of private travellers as well as troops, the expense of demarcating them is a charge upon the civil department.

6. At the commencement of the marching season, it is the duty of each Collector or sub-divisional officer to see that every encamping ground within his jurisdiction is made clear and fit for the encamping of troops. Whenever notice is given of the approach of troops, a ministerial officer should be specially deputed to see that the grounds are in a proper state. Any small expenditure incurred under these orders should be charged in the contingent bill.

APPENDIX.

[See Section I, Clause 5.]

Table shewing the Weight of Baggage allowed to be carried by Troops on a march (extracted from General Order No. 964 of 1854).

	Service equipment, exclusive of camp equipage.	On occasion of ordinary relief, &c., weight of camp equipage not supplied by Government, inclusive.
	Maunds.	Maunds.
Colonels	40	134
Lieutenant-Colonels, married	25	104
Majors, and those of equal rank, unmarried ...		76
Captains, married	10	86
Surgeons, and those of equal rank, unmarried ...		48
Subalterns, married	5	66
Assistant Surgeons and Veterinary Surgeons, unmarried		38
Warrant Officers	3½	23
Native Commissioned Officers	1½	5
Serjeant-Majors and Quarter-Master Serjeants, Native Regiments	2½	18
Havildars and Native Doctors	½	1
Christian Drummers and Buglers, married ...	.....	½
Naiks, Drummers, Sepoys	½	½
Band property	.....	36
Adjutant's Office	.....	18
Quarter-Master's Office	.....	5
Pay-Masters, Her Majesty's Regiments ...	.....	10
Regimental Forge	.....	18
Ditto Treasure Chest	.....	18
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